

**TIBUS SYSTEMS
NOMINAL LEDGER**

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INTRODUCTION

Users should read the following sections concerning *Use of Keys*, *Command Line Options*, *Definitions* and *Links to other Systems* before starting to use the TIBUS Nominal Ledger.

This manual is structured according to the way the system should be used and not in the order that options appear on menus. Therefore, when setting up your system for the first time start at the beginning and work through to the end. The section entitled *Setting up the system* is intended as a guide to the steps you should take before the system is ready to use. This should be used in conjunction with the section *Day to day operations*.

Each facility is described in detail in the order in which they will probably be used when setting up the system.

The section *Examples* provides a quick guide to operating the Nominal Ledger. Users familiar with computerised accounting systems may find this section contains sufficient information to operate the ledger.

USE OF KEYS

Throughout this manual the following symbols are used to represent special keys or key combinations.

SYMBOL	KEY
<RETURN>	RETURN or ENTER key.
<ESC>	Escape (Esc) key.
<LF>	Line feed (hold down the CTRL+J keys). <Page Down> performs the same function on most keyboards.
<BSP>	Backspace key located above the RETURN key
<.>	Enters the current date or Recalls the last item entered.
<:>	Colon Obtained by pressing SHIFT+; together.
<*>	Asterix Obtained by pressing SHIFT+8 together.
<CTRL+A>	Used to remove/delete data from a field or to remove a complete entry. DO NOT use when <i>Entering Nominal Journals</i> Transactions
<CTRL+R>	Provides a means of accessing options which do not appear on a menu. Only works from the Main Menu.
<CTRL+J>	Useful for clearing unexpected events in the execution of options.

LINKS TO OTHER SYSTEMS

Hire Invoicing, Free Format Invoicing, Cash Book, Sales and Purchase Ledgers

The TIBUS Nominal Ledger is fully integrated with the above Tibus systems. In particular, users should note that control totals are maintained within the Sales, Purchase and Nominal Ledgers to ensure that these ledgers remain in balance at all times.

HIRE INVOICING

Each Fleet/Sundry item is linked to a Nominal Ledger Account Code via its Group Code. When an Invoice is produced the relevant Nominal Ledger analysis is created.

Transactions produced in this way contain the following information :

INVOICES/CREDIT NOTES

Analysis Transactions

Account Code	As established from the items group code
Date	The invoice date
Narration	“HIRE INVOICING” followed by the fleet or sundry Group code e.g. 333 or S10
Amount	Value of the invoice line, excluding VAT
Source	H- followed by customer account number e.g. H-12094
Reference	The invoice number e.g. H13

Batch Control Transactions

VAT

Account Code	The VAT control account. Generated from the control information held within the Sales Ledger.
Date	If the batch contains invoices with a variety of dates the latest date is used.
Narration	BATCH <i>nnn</i> V.A.T. SUMMARY where <i>nnn</i> is batch number
Amount	The total amount of V.A.T. for the batch
Source	S-LEDGER
Reference	Not used

Sales Ledger Control

Account Code	The Sales Ledger control account. Generated from the control information held within the Sales Ledger.
Date	If the batch contains invoices with a variety of dates the latest date is used.
Narration	BATCH <i>nnn</i> CONTROL SUMMARY where <i>nnn</i> is batch number
Amount	The total amount of the batch
Source	S-LEDGER
Reference	Not used

PAYMENTS

Analysis Transactions

Account Code	Till account code - See <i>Tibus Hire Invoicing, Control File Maintenance, Till Account Code</i>
Date	The date of the payment
Narration	“HIRE TILL BATCH”
Amount	Value of the payment
Source	H- followed by customer account number e.g. H-12094
Reference	The contract number e.g. 12345

Batch Control Transactions

Sales Ledger Control

Account Code	The Sales Ledger control account. Generated from the control information held within the Sales Ledger.
Date	If the batch contains payments with a variety of dates the latest date is used.
Narration	BATCH <i>nnn</i> CONTROL SUMMARY where <i>nnn</i> is batch number
Amount	The total amount of the batch
Source	S-LEDGER
Reference	Not used

FREE FORMAT INVOICING

Each Fleet/Sundry item is linked to a Nominal Ledger Account Code via its Group Code. When an Invoice is produced the relevant Nominal Ledger analysis is created. Transactions produced in this way contain the following information :

INVOICES/CREDIT NOTES

Analysis Transactions

Account Code	As established from the items group code
Date	The invoice date
Narration	“FF INVOICING” followed by the batch number e.g. “FF INVOICING BATCH 115”
Amount	Value of the invoice line, excluding VAT
Source	S-led
Reference	Not used

Batch Control Transactions

VAT Control

Account Code	The VAT control account. Generated from the control information held within the Sales Ledger.
Date	If the batch contains invoices with a variety of dates the latest date is used.
Narration	BATCH <i>nnn</i> V.A.T. SUMMARY where <i>nnn</i> is batch number
Amount	The total amount of V.A.T. for the batch

Source	S-led
Reference	Not used

Sales Ledger Control

Account Code	The Sales Ledger control account. Generated from the control information held within the Sales Ledger.
Date	If the batch contains invoices with a variety of dates the latest date is used.
Narration	BATCH <i>nnn</i> CONTROL SUMMARY where <i>nnn</i> is batch number
Amount	The total amount of the batch
Source	S-led
Reference	Not used

PAYMENTS**Analysis Transactions**

Account Code	Till account code - See <i>Tibus Free Format Invoicing, Control File Maintenance, Till Account Code</i>
Date	The date of the payment
Narration	“FF INV BATCH”
Amount	Value of the payment
Source	S- followed by customer account number e.g. S-12094
Reference	The invoice number e.g. I12345

Batch Control Transactions**Sales Ledger Control**

Account Code	The Sales Ledger control account. Generated from the control information held within the Sales Ledger.
Date	If the batch contains payments with a variety of dates the latest date is used.
Narration	BATCH <i>nnn</i> CONTROL SUMMARY where <i>nnn</i> is batch number
Amount	The total amount of the batch
Source	S-Led
Reference	Not used

SALES LEDGER

Transactions entered via the *Tibus Sales Ledger* option *Enter Sales Ledger Transactions* will have a Nominal Ledger analysis.

INVOICES/CREDIT NOTES**Analysis Transactions**

Account Code	As entered
Date	The transaction (invoice/credit note) date
Narration	As entered
Amount	Value of the transaction, excluding VAT
Source	S- followed by customer account number e.g. S-12094
Reference	The transaction reference (invoice/credit note) as entered

Note If each transaction, in a batch, is NOT analysed separately the Source and Reference will reflect the last transaction in the batch.

Batch Control Transactions

VAT

Account Code	The VAT control account. Generated from the control information held within the Sales Ledger.
Date	If the batch contains transactions with a variety of dates the latest date is used.
Narration	BATCH <i>nnn</i> V.A.T. SUMMARY where <i>nnn</i> is batch number
Amount	The total amount of V.A.T. for the batch
Source	S-led
Reference	Not used

Sales Ledger Control

Account Code	The Sales Ledger control account. Generated from the control information held within the Sales Ledger.
Date	If the batch contains invoices with a variety of dates the latest date is used.
Narration	BATCH <i>nnn</i> CONTROL SUMMARY where <i>nnn</i> is batch number
Amount	The total amount of the batch
Source	S-led
Reference	Not used

PAYMENTS AND JOURNALS

Analysis Transactions

Account Code	As entered.
Date	As entered
Narration	As entered
Amount	Value of the transaction
Source	S- followed by customer account number e.g. S=12094
Reference	As entered

Batch Control Transactions

Sales Ledger Control

Account Code	The Sales Ledger control account. Generated from the control information held within the Sales Ledger.
Date	If the batch contains payments with a variety of dates the latest date is used.
Narration	BATCH <i>nnn</i> CONTROL SUMMARY where <i>nnn</i> is batch number
Amount	The total amount of the batch
Source	S-led
Reference	Not used

PURCHASE LEDGER

Transactions entered via the *Tibus Purchase Ledger* option *Enter Purchase Ledger Transactions* will have a Nominal Ledger analysis. Payment transactions may also be generated by the option *Print Remittance Advice with Cash Posting*.

INVOICES/CREDIT NOTES**Analysis Transactions**

Account Code	As entered
Date	The transaction (invoice/credit note) date
Narration	As entered
Amount	Value of the transaction, excluding VAT
Source	P- followed by customer account number e.g. P-20002
Reference	The transaction reference (invoice/credit note) as entered

Note If each transaction, in a batch, is NOT analysed separately the Source and Reference will reflect the last transaction in the batch.

Batch Control Transactions**VAT**

Account Code	The VAT control account. Generated from the control information held within the Purchase Ledger.
Date	If the batch contains transactions with a variety of dates the latest date is used.
Narration	BATCH <i>nnn</i> V.A.T. SUMMARY where <i>nnn</i> is batch number
Amount	The total amount of V.A.T. for the batch
Source	P-led
Reference	Not used

Purchase Ledger Control

Account Code	The Purchase Ledger control account. Generated from the control information held within the Purchase Ledger.
Date	If the batch contains invoices with a variety of dates the latest date is used.
Narration	BATCH <i>nnn</i> CONTROL SUMMARY where <i>nnn</i> is batch number
Amount	The total amount of the batch
Source	P-led
Reference	Not used

PAYMENTS AND JOURNALS**Analysis Transactions**

Account Code	As entered.
Date	As entered
Narration	As entered. Transactions produced by the <i>Print Remittance Advice with Cash Posting</i> option have the supplier name in this field.
Amount	Value of the transaction

LINKS TO OTHER SYSTEMS

Source	P- followed by supplier account number e.g. P-20002
Reference	As entered. Transactions produced by the <i>Print Remittance Advice with Cash Posting</i> option have no entry in this field.

Batch Control Transactions

Purchase Ledger Control

Account Code	The Purchase Ledger control account. Generated from the control information held within the Purchase Ledger.
Date	If the batch contains payments with a variety of dates the latest date is used.
Narration	BATCH <i>nnn</i> CONTROL SUMMARY where <i>nnn</i> is batch number
Amount	The total amount of the batch
Source	P-led
Reference	Not used

CASH BOOK

Transactions entered via the *Tibus Cashbook* will have a Nominal Ledger analysis.

Analysis Transactions

Account Code	As entered.
Date	As entered
Narration	As entered.
Amount	Value of the transaction
Source	CASH-B
Reference	As entered.

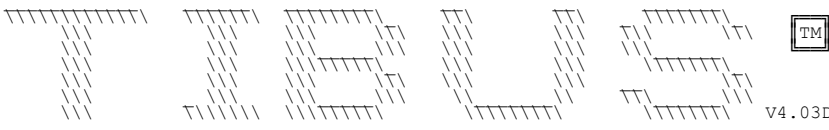
SPREADSHEETS

Trial Balance data may be exported for use within a Spreadsheet. See the section
MANAGEMENT ACCOUNTS.

MENU SYSTEM

NOMINAL LEDGER MAIN MENU

This menu contains the following options :

	
NOMINAL LEDGER MAIN MENU	
Nominal account maintenance Nominal account enquiry Input nominal journal batch Print account transactions Print trial balance report Create data for spreadsheet End of cleardown/update	Housekeeping Nominal account details print End of day posting run Sort trial balance index Reverse autoreversing journals Nominal account period enquiry END
LIVE DATA	

SELECTING MENU OPTIONS

To select an option from the Nominal Ledger menu either use the cursor control keys/space bar to select the next option or enter the first letter of the required option, once the option has been highlighted press **<RETURN>** to select it.

SETTING UP THE SYSTEM

OUTLINE

For details of the options, mentioned below, see the section **DAY TO DAY OPERATION**.

The following steps are required when setting up the Nominal Ledger :

Establish a chart of accounts and input the details using the option *Nominal Account maintenance*. A number of accounts will have been established by Tibus Limited – see below. If you are unsure as to the accounts required discuss this with your accountant and/or Tibus limited.

Remember, the *Tibus Hire Invoicing* and *Free Format Invoicing* systems will contain references to Nominal Ledger accounts, which must be entered on the Nominal Ledger.

At this stage, budgets and spreadsheet information can be entered, if required.

After entering accounts, run the options *Housekeeping* and *Sort Trial Balance Index*.

Input the opening Trial Balance using the option *Input Nominal Journal Batch* and information from the last set of accounts. Your accountant should be able to assist you with this.

After creating journal batches run the option *End of Day Posting Run*. This option should also be run after posting brought forward Sales/Purchase Ledger balances.

STANDARD ACCOUNTS

The Nominal Ledger, as installed by Tibus Limited, contains the following accounts :

600	Purchase Ledger Control	B	601	Sales Ledger Control	B
620	Purchase Ledger VAT	B	621	Sales Ledger VAT	B
622	VAT Control	B	700	Bank Account	B
701	Hire Till Account	B	991	B/F Sales Ledger Balances	B
992	B/F Purchase Ledger Balances	B	998	B/F Profit/Loss Account	B
999	Suspense Account	P			
100	General Hires and Sales	P	170	Haulage	P
171	Surcharges	P	172	Cleaning	P
173	Losses/Breakages	P			
200	General Purchases	P			

These accounts are required for the system to operate, however, the account codes can be changed, if required. Before changing any codes consult Tibus Ltd.

DAY TO DAY OPERATION

This section describes each facilities operation and use.

NOMINAL ACCOUNT MAINTENANCE

This option allows details of nominal accounts to be created and maintained. Select the option *Nominal account maintenance* from the Nominal Ledger Menu. The following is displayed :

NOMINAL RECORD MAINTENANCE - NOM01.4 SPB & DJB PLANT HIRE LIMITED

Account reference : _____	Account name : _____
Account type : _	
BUDGETS	
JAN : _____	Yearly budget : _____
FEB : _____	Spread yearly budget : _
MAR : _____	
APR : _____	SPREAD SHEET LINE NO. COL.1 COL.2 COL.3 COL.4
MAY : _____	Format 1 _____ - - - -
JUN : _____	Format 2 _____ - - - -
JUL : _____	Format 3 _____ - - - -
AUG : _____	
SEP : _____	
OCT : _____	
NOV : _____	
DEC : _____	
Total : =====	

Message : Enquiry Insert Amend Delete

Select the option required either by entering the first character of the option e.g. **I** for Insert or using the right/left cursor control keys to select an option and pressing **<RETURN>**

Cursor is positioned at **Account reference**. When amending or inserting account details press **<RETURN>** to move on to the next entry. Details of each entry are given below :

Account reference : up to 8 digits available including letters or figures,
 e.g., 1234/PL PL/1234 12345678 1234/12
 123/1
 To establish cost centers use / (slash)
 Do not use - (dash) or . (dot) for example:
 100/1 100/2 100/3

The cost centers are used in the Trial Balance for details see **EXTRACT & SORT TRIAL BALANCE INDEX**.

Account name : up to 30 digits alpha/numeric
Account type : A-Z for example:
 P = Profit & Loss B = Balance Sheet
 M = Manufacturing A = Appropriation
 T = Trading

Note : All analysis accounts must be type P.
 See **END OF YEAR UPDATE/CLEARDOWN**.

Yearly budget : up to 99999999.99 plus or minus (for a minus amount enter minus (-) before entering the figure e.g. -500.00)

Spread yearly budget : Enter Y or N
Y indicates that the yearly budget will be automatically apportioned into 12 equal amounts. Once entered use AMEND to you change the budget figures for any of the months, the total figure is automatically adjusted, however the original yearly budget figure is not adjusted.

Spreadsheet information

Spread sheet line no : use this facility to link the Nominal Ledger with a spreadsheet, automatically taking data from the Nominal Ledger and placing it within a file according to the line and column numbers entered here.

Line no : spreadsheet row the data from this account is to be placed in, normally 1 to 250.

Column no : spreadsheet column the data from this account is to be placed in, normally A-Z.
COL 1 = This period
COL 2 = Budget for this period
COL 3 = Year to date
COL 4 = Budget year to date

It is possible to establish three models, formats, which may be used to export the data.

Once all the data has been accepted the following is displayed :

Message : Accept (Y/N) :

Y and press <RETURN> to accept the entry

Enter N and press <RETURN> to reject the entry.

Either continue entering account details or press <ESC> to display the command line and <ESC> again to return the "Main Menu"

INSERT

Use when entering new accounts. To insert a new account, enter **I** for insert and press <RETURN>.

Enter the **account code** to be inserted and press <RETURN>.

Note : once entered the account code cannot be amended.

Enter new details and press <RETURN> after each entry.

The BUDGET figures for each month can be inserted, and provided that a **Y(es)** has been entered for Spread yearly budget the total displayed beneath the twelve months is automatically spread.

Once all insertions have been completed run the options *Housekeeping* and *Sort Trial Balance Index*.

AMEND

Use to update or change existing accounts;

To amend the details of an account enter **A** for amend and press **<RETURN>**.

Enter the **account code** to be amended and press **<RETURN>**, the screen will display all information held for that account.

Note : the account number cannot be amended.

To amend the details held press **<RETURN>** until the cursor is placed on the line to be amended, enter new details and press **<RETURN>**.

The BUDGET figures for each month can be amended, and provided that a **Y(es)** has been entered for Spread yearly budget the total displayed beneath the twelve months is adjusted automatically with each amendment.

DELETE

Use to remove accounts no longer in use. Accounts cannot be deleted if transactions exist for the account.

To delete a nominal account, first ensure that the account is completely clear of transactions, also most importantly is sure that there is no any **END OF DAY POSTING** outstanding. If an account has been deleted when an End of Day exists that has transactions for the deleted account the End of Day will pause and display the account that is invalid and will request a replacement account number which will also be checked for validity.

BEFORE DELETING AN ACCOUNT - ENSURE THAT NO THERE ARE NO OUTSTANDING POSTINGS BY RUNNING THE OPTION *END OF DAY POSTING RUN*

Enter **D** for delete and press **<RETURN>**.

Enter the account number to be deleted and press **<RETURN>**, all details held on file for that account will be displayed, if any transactions are present the following will be displayed :

This account has transactions present cannot delete

Press **<RETURN>** to clear screen. If the account can be deleted, the following will be displayed :

Are you sure you want to delete this account (Y or N) : _

To delete the account enter **Y** and press **<RETURN>**

DAY TO DAY OPERATION

Once all deletions have been completed press <ESC> to display the command line and press <ESC> again to return to the “Main Menu”. Run the options *Housekeeping* and *Sort Trial Balance Index*.

ENQUIRY

Used to for viewing account details.

Enter **E** for enquiry and press <RETURN>.

Enter the account code and press <RETURN>, all details for the selected account will be displayed.

Once all enquiries have been completed press <ESC> to display the command line and press <ESC> again to return to the “Main Menu”.

NOMINAL ACCOUNT DETAILS PRINT

Use this option to print all nominal account details as entered using *Nominal Account Maintenance*.

Note this option does not print account transactions, use *Print Account Transactions* or *Nominal Period Enquiry* and the **PRINT** command.

Select the option *Nominal Account Details Print* and press <RETURN>. The screen display will be similar to the following :

PRINT NOMINAL ACCOUNTS - NOM03.3 SPB & DJB PLANT HIRE LIMITED

Enter nominal type code (A - Z) or ALL : All
Do you want budgets printed (Y or N) :

Message :

To print details of all accounts enter **ALL** and press <RETURN>. To print details of accounts by type enter the type code (e.g. P) and press <RETURN>

Enter **Y** and press <RETURN> to include budgets.

Only include printing of budgets if budget figures were entered using *Nominal Account Maintenance*, and a list of accounts showing the individual budgets is required.

Should an account be missing from the print this may indicate that *House Keeping*, has not been run since it was inserted, or was interrupted during its operation. Run **THE Housekeeping** option from the “Main Menu” and then run the print again. Should the print still be incomplete run the utility program of **NOMEXT**, please refer to **UTILITIES** section for details.

Control will be returned to the “Main Menu” on completion.

HOUSE KEEPING

This option sorts all inserted accounts into numerical or alphabetical order for printing. It is automatic and must be allowed to finish. This option should be run prior to *Print Account Transactions* for all accounts and also the Trial Balance if new accounts have been inserted recently.

Select the option Housekeeping and press <RETURN>

Screen display will be similar to the following :

```
H O U S E   K E E P I N G
Extracting new items
Sorting ?? new items
Merging new items with existing items
Building overflow table
Building coarse table
```

When the option is complete the system returns to the “Main Menu”, however if the Nominal Ledger in use elsewhere a warning is displayed:

```
Message: Please check that nobody is using the nominal ledger END<CR> __
```

Check that no other copies of the Nominal Ledger are running on your system or network. Enter **END** and press <RETURN>.

If a problem occurs with this program and it appears that the Nominal accounts do not exist it may be necessary to run the utility program of **NOMEXT**, please refer to the section **UTILITIES** for details on how to do this, alternatively contact TIBUS for assistance.

EXTRACT & SORT TRIAL BALANCE INDEX

Run this option printing a *Trial Balance Report* and after inserting any new accounts so that they are included in the Trial Balance.

Select the option *Sort Trial Balance Index* and press <RETURN> key; the display will be as follows :

EXTRACT & SORT TRAIL BALANCE INDEX - NOM08.3 SPB & DJB PLANT HIRE LIMITED

```
1. Print trial balance account within cost centre
2. Print trial balance cost centre within account
Select format for trial balance : _
```

Message :

The options will print the trial balance as follows :

Print trial balance account within cost center

e.g. 100/1, 101/1, 102/1, 199/1, 100/2, 101/2, 102/2.....199/2 etc.

Print trial balance cost center within account

e.g. 100/1, 100/2, 100/3, 101/1, 101/2, 101/3199/1, 199/2, 199/3 etc.

Select the chosen format by entering **1** or **2** and press <RETURN>, the system will display the following messages :

Extracting Trial Balance index for sorting

Sorting Trial Balance index

On completion control is returned to the "Main Menu".

INPUT NOMINAL JOURNAL BATCH

Use this option to input any nominal transactions that would not have been entered via the Purchase and Sales ledgers, e.g. Wages, Bank charges, VAT payments etc.

Batches must balance, that is Debits and Credits must cancel each other out, before they can be batched for posting, if a difference exists the posting cannot be accepted.

The AUTO REVERSE facility is available when preparing monthly, quarterly, or yearly accounts to cover pre-payments and accruals. It is also useful for bank reconciliation to bring uncleared transactions forward temporarily to the next month, however this would be better served by using the *Tibus Cash Book*.

Any number of files may be created, files will remain for future use unless they are deleted, and can be updated and amended to minimize data entry.

CREATING A JOURNAL BATCH

Select the option Input nominal journal batch from the Nominal Ledger Main Menu” and press <RETURN>. The display will be similar to the following :

NOMINAL JOURNAL BATCH MAINTENANCE - NOM16.4 SPB & DJB PLANT HIRE LIMITED
 Enter file name :

Item	Account	Narration	Date	Debit	Credit
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
Lines used-	2	Difference :	Input totals		

Message :

A SINGLE FILE MAY CONTAIN A MAXIMUM OF 140 LINES

Filename

The cursor will be positioned at Filename. Enter a name for the file to be created or the name of an existing file which is to be loaded. The file name may be up to eight characters in length. Remember to keep a record of the file name.

Check that the name is correct before pressing <RETURN>.

Either a new file will be created or a previously created file will be loaded. For example to set up a file that contains the monthly posting for Hire Purchase Payments name the file HP1, a file containing Bank charges and interest could be named BANK1 etc

A file name can only contain alpha/numeric characters, no spaces etc.

The cursor will move to account number field.

To create a new file once an existing file has been loaded press <ESC> to obtain the command line, select **NEW** and press <RETURN> this will clear the screen without amending the displayed file.

Account Code

Enter the nominal account code number and press <RETURN>.

Narration

Enter the narration for this transaction and press <RETURN>.

Date

Enter the date for this transaction and press <RETURN>.

Debit or credit amount

The entry of a credit amount must be preceded by a minus sign, although the cursor will remain in the debit column, the minus sign will move the amount to the credit column.

As each entry is entered the balances debit and credit are adjusted, notice the difference box, if an amount is shown here the batch does not balance and it cannot be posted to the nominal ledger. Use <BSP> to go back up the screen to adjust incorrect entries.

A created file will not be posted to the nominal ledger until it balances and has been batched, using the BATCH command and the batch accepted. This enables file to be created over a period of time adding or deleting lines as necessary and is particularly useful for posting Hire Purchase payments etc where the file can be created and updated each month as new loans are taken and old loans completed.

COMMAND LINE OPTIONS

Once all the transactions have been entered press <ESC> for the command line. The system will display :

```
Message : SAVE DEL.LINE EXIT BATCH PRINT INSERT DEL.FILE MONTH
```

Select the required option using the right/left cursor control keys or press the first letter of the option e.g. S to select **SAVE**.

Each option is described below.

BATCH

Once all the transactions, for a particular batch, have been entered, the file may be made ready for POSTING to the ledger.

Selecting this option causes the file to be saved.

```
Message : Auto reversing (Y or N):
```

Normally enter N and press <RETURN>.

```
Message : Accept complete batch (Y or N):
```

If the batch is not accepted, control will be returned to the command line for selection of another command.

If the file cannot be batched, and the following message will be displayed :

```
Message : This batch does not balance - cannot post batch
```

If the difference on is not obvious, press <ESC> to obtain the command line and **PRINT** the file. This will show the analysis line by line and the mistake will be easier to spot.

If an item of data is incomplete, e.g. a date is missing the message :

```
Message : Insufficient data for posting on line nn Press a key to continue
```

will be displayed. Press <ESC> to obtain the command line and then press <ESC> to edit the file and correct the error.

99 files may be batched before an *End Of Day Posting Run* MUST be run.

Note - A file may be batched any number of times, care should be taken as every time a file is batched it will be posted to the Nominal Ledger. That is each time the BATCH command is used and accepted the file is posted when the option *End of Day*

Posting Run is selected. If in doubt run an *End Of Day Posting Run* on the Nominal Ledger to post all batched files and check audit trails.

PRINT

This command allow the batch to be printed, it does not post it to the Nominal Ledger, the file is printed reference purposes only. The printed file will include the account name each transaction has been posted to; this will prove useful for checking entries.

SAVE

Allows file to be saved for later use, for instance to enable it to be up dated each month. For example Hire Purchase Payments and Standing Orders that are posted every month can be created in a file, saved and then batched once a month, this means that it is not necessary to enter the same data each month when only the date changes.

EXIT

Return to the "Main Menu" without saving the file. Pressing <ESC> from the Enter File Name prompt also returns to the "Main Menu".

NEW

Starts a new batch.

INSERT

Inserts a line within a file already created. The following message is displayed :

Message : Enter line number to insert or <ESC> : ____

Enter the number of the line to be inserted and press <RETURN>. A line will be inserted before the existing line of that number. Press <ESC> to place the cursor on the first line of the current page and press <PageDown> to move the cursor to the next blank line. Account details etc. can now be entered in the normal manner.

If this option is selected by mistake, press <ESC>.

DEL.LINE

If a line has been added in error selecting this option will allow it to be deleted. The system will request the number of the line to be deleted :

Message : Enter line number to delete : ____

Enter the number of the line to be deleted and press <RETURN>.

If this option is selected by mistake, press <ESC>.

DEL.FILE

Used to delete a file of transactions which has been created in error or which is no longer required?

Load the file to be deleted and select **DEL.FILE** and press <RETURN>.

MONTH

Update the dates on all transaction in the current batch by one month. A useful feature for monthly payments, standing orders etc. Do not use 29th, 30th or 31st.

NOTES ON ENTERING TRANSACTIONS

.. (dot dot) entered a field will repeat the previous entry of that type.

Once one screen of transactions has been entered, the screen will clear and the cursor will be positioned at the top ready for the entry of another line. The maximum number of lines allowed in a single transaction file is 255.

To move from screen to screen use the <PageDown> and <BSP> keys.

BATCH NUMBERS

Normally batch numbers will be allocated automatically when the *End of Day Posting Run* is used.

END OF DAY POSTING RUN

No transactions, whether entered using the *Nominal Ledger* option *Create Nominal Journal Batch* or generated by the *Sales/Purchase Ledgers, Hire Invoicing or Free Format Invoicing* will be posted unless this option is run.

Note : A warning is displayed on both the Sales and Nominal Ledger “Main Menu” screens if the ledgers are out of balance - normally because a Nominal Ledger *End Of Day Posting Run* is outstanding.

The maximum number of batches, which can be outstanding for posting at any one time, is 99. Should this number be reached an *End Of Day Posting Run* must run before any more transactions can be batched. It is recommended that this option is run on a daily basis, probably at the end of each day. However, users may find that on a busy system running it more often may be necessary. On systems with low volumes once a week may be acceptable.

Select the option *End Of Day Posting Run* from the Nominal Ledger “Main Menu”. The following will be displayed :

NOMINAL LEDGER END OF DAY POSTING RUN - NOM06.4 SPB & DJB PLANT HIRE LIMITED

Continue with end of day posting run (Y or N) : _
--

Message :

Only answer **Y** if the *End of Day Posting Run* is to be run, the chosen printer is ready and set to 17cpi.. Once started this option must be allowed to complete.

The system will display :

Do you want a new page after each batch (Y or N) : _

To print each batch on a separate page enter **Y** and press <RETURN> otherwise enter **N** and press <RETURN>.

The display will show :

Checking files nn

Where **nn** is number of batches processed, should reach 99 before printing commences.

Note: At this point all transactions have been posted to the transaction file.

When printing is complete the system display:

Accept Print Y or N

Check that the audit trail has been successfully printed, and that the printer has not jammed. To reprint the audit trail enter **N** and press <RETURN>, printing will recommence. To accept the print enter **Y** and press <RETURN>.

Transactions are now linked to the relevant accounts and balances recalculated. The system displays :

```
Extracting index to new transactions pass 1
Sorting index pass 1
Starting 1 way merge
Merging new index with old index
Housekeeping of files
Calculating nominal account balances
Re-creating links to transactions
```

On completion control is returned to the "Main Menu"

If there is a problem of any description DO NOT ATTEMPT TO RE-RUN THE END OF DAY POSTING RUN.

If an audit trail show items as posted but they do not appear on the enquiry screen, do not print or the trial balance is incorrect **DO NOT** re post the missing items. As a first step run the utility **NOM13** - see **UTILITIES** section.

REVERSE AUTO REVERSING JOURNALS

IT IS STRONGLY RECOMMENDED THAT A BACK-UP IS TAKEN PRIOR TO THE RUNNING OF THIS OPTION. DO NOT RUN OPTION THE *END OF DAY POSTING RUN* WHILST THIS OPTION IS RUNNING.

If in doubt as the use of auto reversing journals please consult your accountant.

This option removes **Auto Reversing Journals** that have been entered using the option *Input Nominal Journal Batch*. Once started this option must be allowed to finish.

Select the option *Reverse Auto Reversing Journals* and press <RETURN>, the display will be as follows :

```
REVERSE AUTO-REVERSING JOURNALS - NOM10.3                SPB & DJB PLANT HIRE LIMITED
```

```
Enter cut-off date for journals to be reversed :
```

Message :

Enter the **cut-off date** and press <RETURN>.

The system displays :

```
Enter new date for reversing journals :
```

DAY TO DAY OPERATION

Enter the **new date** and press <RETURN>.

The system displays :

Continue with reversal of auto reversing journals (Y/N) :

To abandon this option enter **N** and press <RETURN>, control is returned to the “Main Menu”. To continue enter **Y** and press <RETURN>.

The system displays :

Enter new batch number : _____

Enter the **batch number**, to be used for the reversing transactions, and press <RETURN>. Control is returned to the “Main Menu”.

To post the transactions select the option *End of Day Posting Run* and press <RETURN>.

UTILITY PROGRAMS

There are three main utilities available which, during normal operation, should not be required. However, occasionally circumstances will necessitate their running, and some examples of these instances are given below.

To run a utility program, with the Nominal Ledger “Main Menu” displayed :

Press <CTRL+R>

The system display a box and the message :

Enter program to run

Enter the name of the program to run and press <RETURN>.

The following are available :

NOMEXT Extract nominal code index

NOM12A Recalculate balances and links transactions

NOM13 Extracts & sorts transaction index and then automatically switches to **NOM12A**

RESOLVING COMMON PROBLEMS

END OF DAY POSTING RUN

Normally there should not be any problems with this option provided the following are observed :

Never have any other part of the Nominal Ledger in use on any other screen whilst running an *End of Day Posting Run*.

Always check the correct printer number is display on the status line (multi user systems only) that the printer is set to 17cpi and the correct paper is loaded.

IF PAPER JAMS

DO NOT ACCEPT THE PRINT

DO NOT STOP THE PROGRAM

DO NOT SWITCH OFF THE PRINTER

Take the printer off line and clear jammed paper. Reset at correct position.

NEVER pull the paper out by force, ease out gently and ALWAYS check the ribbon after the paper has jammed as this can sometimes be forced on to the printer head.

When the printer is free allow the print to continue by placing the printer back on line, WAIT for the first print to complete then re-align the paper to correct position.

Answer N to the *Accept print (Y/N)?* prompt and the audit trail will be re-printed.

PAPER JAMMED AND THE PRINT HAS ALREADY BEEN ACCEPTED

Do not accept the print of the audit trails unless the print has completed

Not it is usual for the *Accept Print* message to be displayed before the print has finished since all printers have significant memory. If audit trail print has been accepted and the *End of Day Posting Run* has completed, **it is still possible to re-print provide another End Of Day Posting Run has NOT BEEN ATTEMPTED.** Proceed as follows :

Set the printer to 17cpi and ensure any the paper jam has been cleared

At the C:> prompt type :

PRINT d:NLAT.PRT and press <RETURN> or

COPY D:NLAT.PRT PRN: press <RETURN>

The audit trail should now re-print, if not contact TIBUS for assistance, **do not re-run** the *End of Day Posting Run*.

IF THE END OF DAY POSTING RUN HAS BEEN STOPPED

If the *End of Day Posting Run* did not complete the new transactions and the correct account balances will not appear on the Nominal Ledger. There are many reasons why this might happen for instance a fluctuation in power may re-boot a computer.

If an *End of Day Posting Run* fails to complete run NOM13 - see **UTILITIES** section for details.

If transactions that appear on the audit trails do not appear on the ledger AFTER NOM13 has been run contact Tibus for assistance.

ACCOUNT DOES NOT EXIST

If an account is flagged as not being present DO NOT STOP the *End of Day Posting Run*. Enter a valid account number to complete the posting. If the correct account cannot be determined use the Suspense Account 999

The most likely reason, for accounts not to exist, is that a fleet or sundry group code has an incorrect account code set against it. Once the End of Day Posting Run has completed

DAY TO DAY OPERATION

check the postings that have been “redirected”. The group code will be part of the narration.

It is possible that a valid account has not been included in the index of accounts. To ensure all accounts are correctly indexed run **NOMEXT** - see **Utilities** section.

Once the reason for the missing account code has been established, and corrected, used the options *Input Nominal Journal Batch* and *End of Day Posting Run* to post transactions to the correct account.

NOMINAL ACCOUNT ENQUIRY

This option displays all transactions present for a selected account. If any information is not shown it is probable that an *End Of Day Posting* run is outstanding. Two commands are available, **FD** (Find Date) and **FR** (Find Reference), to assist in obtaining specific information quickly.

Select the option *Nominal Account Enquiry* and press **<RETURN>**. The screen display will be similar to the following :

NOMINAL LEDGER ENQUIRY - NOM051.4 LIVE DATA SPB & DJB PLANT HIRE LIMITED

Enter nominal code : _____					
DATE	BATCH	NARRATION	SOURCE	REFERENCE	AMOUNT

Message :

To view the most recent transactions first type **BACK** and press **<RETURN>**.

Enter the account reference and press **<RETURN>**, screen will display the first page of transactions, and message:

Press **<CR>** for next page, **<BSP>** for last page, **<ESC>** for next account

To view the next screen of transactions press **<RETURN>**.

To view the previous screen press **<BSP>**.

Press **<ESC>** to enter another nominal account code. Press **<ESC>** again to return to the “Main Menu”.

Once all transactions, for the selected account, have been displayed the following is displayed :

End of transactions Press any key to continue

Press any key to select another account or press <ESC> to return to the "Main Menu".

SEARCH FACILITIES

With a page of transactions displayed the message shows :

Press <CR> for next page, <BSP> for last page, <ESC> for next account.

To use the search facilities press <PageDown>. The message shows :

Enter command : _____

FIND DATE Enter **FD** to find a transaction by date and press <RETURN>.

Searches on a date reference, enter a specific date in the normal date format e.g. dd/mm/yy 010400 and press <RETURN>, this will find the first transaction in that month.

FIND REFERENCE Enter **FR** to find a transaction by reference and press <RETURN>. Enter the reference, for example, 1555 will find the first transaction with that corresponding reference.

NOMINAL ACCOUNT PERIOD ENQUIRY

Use this option to display the totals per month for any account and with the account displayed on screen print any period by selection.

Select the option *Nominal Period Account Enquiry* and press <RETURN>. The system displays :

NOMINAL LEDGER ENQUIRY - NOM15.4 LIVE DATA SPB & DJB PLANT HIRE LIMITED

Enter nominal code : _____

PERIOD NAME	BUDGET VALUE	ACTUAL VALUE	VARIANCE	ACCUM. Y.T.D.	ACCUM. VARI

Message : Enter period no. to print or press <esc> for next account :

Enter the account number, for which data is to be displayed, and press <RETURN>. The display will be similar to the following :

NOMINAL LEDGER ENQUIRY - NOM15.4 LIVE DATA SPB & DJB PLANT HIRE LIMITED

Enter nominal code : 101 Access Equipment & Ladders BAL: 1259.11-

PERIOD NAME	BUDGET VALUE	ACTUAL VALUE	VARIANCE	ACCUM. Y.T.D.	ACCUM. VARI
1. JAN	0.00	0.00	0.00		
2. FEB	0.00	23.28-	23.28	23.28-	23.28
3. MAR	0.00	65.41-	65.41	88.69-	88.69
4. APR	0.00	15.93-	15.93	104.62-	104.62
5. MAY	0.00	1154.49-	1154.49	1259.11-	1259.11
6. JUN	0.00	0.00	0.00		
7. JUL	0.00	0.00	0.00		
8. AUG	0.00	0.00	0.00		
9. SEP	0.00	0.00	0.00		
10. OCT	0.00	0.00	0.00		
11. NOV	0.00	0.00	0.00		
12. DEC	0.00	0.00	0.00		

Message : Enter period no. to print or press <esc> for next account : _

To print the details for any period enter the **period number** and press <RETURN>. On completion of the print details may be printed for another period.

DAY TO DAY OPERATION

To enter another account press <ESC>, enter the **account code** and press <RETURN>

To return to the "Main Menu" press <ESC>.

PERIOD NAME

Refers to the period/month within the current financial year.

BUDGET VALUE

Shows the budget as entered.

ACTUAL VALUE

The total of all transactions for the month.

VARIANCE

The difference between the budget and actual values.

ACCUM. Y.T.D

Accumulated year to date - the running total of the actual value of the account.

ACCUM.VARI

Accumulated variance - the running total of the variance between actual and budget amounts.

PRINT ACCOUNT TRANSACTIONS

This option prints all transactions held for each account, showing a balance of the account and a period breakdown. Transactions may be printed for of a single account or all accounts. A cut-off date is required.

Select the option *Print Account Transactions* and press <RETURN> :

PRINT NOMINAL TRANSACTION LIST - NOM07.4 SPB & DJB PLANT HIRE LIMITED

Enter account ref or press <cr> : _____
Enter start date for transactions to be included : _____
Enter final date for transactions to be included : _____

Message :

Enter the **Account code** and press <RETURN> or press <ESC> to return to the "Main Menu".

Pressing <RETURN>, without entering an account code, will allow transactions to be printed by account type. The following is displayed :

Enter nominal type code (A • Z) or ALL : ALL

Press <RETURN> to print transactions for all accounts. To print transactions for accounts of a specific type enter the **Account code** and press <RETURN>.

Enter the start and end dates, in the form DDMMYY E.G. 310700, for transactions to be included.

Printing accounts in this format is useful for reconciliation purposes and will almost certainly be required at the end of the financial year.

PRINT TRIAL BALANCE REPORT

This option prints the *Trial Balance* according to the format set by the option *Extract and sort trial balance index*. If the option *Extract and sort trial balance index* is not run before the trial balance is printed the previous index is used which may not include new accounts.

Select the option Print Trial Balance Report and press <RETURN> the display will be as follows:

PRINT TRIAL BALANCE REPORT - NOM09.4 SPB & DJB PLANT HIRE LIMITED

```
Do you want fast or slow version of calculations (F or S): Fast
Enter cut-off date for report :
Do you want a new page after sub totals (Y/N) :
```

Message :

Check printer is set to 17dpi and is online.

Selecting the **F**ast version prints the report using the current account balances. Selecting the **S**low version causes the balances to be recalculated, from the account transactions. Enter **S** or **F** and press <RETURN>.

Note : It should only be necessary to use the slow option if a problem is suspected. If it is suspected that the account balances are incorrect run the utility **NOM13**. See the **UTILITIES** section for details.

Enter the **cut-off date** for the trial balance, in the form DDMMYY e.g. 310700, and press <RETURN>.

If a **new page is required after sub totals** are printed enter **Y** and press <RETURN>. If page breaks are not required enter **N** and press <RETURN>.

Control is returned to the "Main Menu" once printing is complete.

END OF YEAR PROCEDURE

END OF YEAR UPDATE/CLEARDOWN

It is possible to continue to use the Nominal Ledger in the normal way after all print outs have been taken, even if the *End Of Year Update/Cleardown* has not been run, but great care must be exercised over the DATE of Transactions, particular attention must be paid in that date errors will put the transaction into the previous financial year, which will subsequently be cleared out and may leave an unbalanced Nominal Ledger.

This option should only be run when :

WHEN ALL OTHER LEDGERS ARE COMPLETED AND RECONCILED TO THE NOMINAL LEDGER AND WHEN THE TRIAL BALANCE SHOWS NIL AS OF THE END OF THE LAST PERIOD OF THE CURRENT FINANCIAL YEAR

If the Nominal Ledger is to be used beyond the end of the current financial year it is necessary to increase the number of periods - see below.

Before running this option the following must be completed :

Run End of day posting run.

Run Housekeeping.

Run Extract & Sort Trail Balance Index.

Print all Nominal Ledger Transactions

Print Trial Balance Report

CHECK FINAL BALANCE IS NIL

Take a back up

Run End of Year Update/Cleardown.

The balance of the ledger is checked and the Update/Cleardown will only continue if the balance is NIL

Check that period dates are correct as follows :

Return to the system prompt

Type **HEADERN1 d:** and press **<RETURN>**

where **d:** is the data drive - if in doubt contact Tibus Ltd.

Adjust period end dates if required and accept any changes.

Return to the Nominal Ledger

Press **<CTRL+R>**

Enter **NOM13** and press **<RETURN>**.

If continued access is required to the Nominal Ledger from the previous year contact Tibus Ltd for advice on how to achieve this.

If several accounts use the same line number the values from these accounts will be added.

SUPERCALC 4

Users of SC4 or later need use only the IMPORT CSV feature for *d:TBDATA.DAT* where *d*: is the drive letter for the data directory

SUPERCALC II

SDI PROCEDURE FOR OBTAINING SUPERCALC FILE FROM NOMINAL LEDGER

This section is not applicable to Supercalc 4 or later

After running the option *Create data for supercalc* exit from the Nominal Ledger Menu.

Change to the directory that contains the SuperCalc programs. At the prompt type :

SDI and press <RETURN>

The display will show :

```
Sorcim File Conversion Utility

  These are the File Conversions Available
A. SuperCalc file to Comma Separated Value file
B. Comma Separated Value file to SuperCalc file
C. SuperCalc file to SuperData Format file
D. SuperData Format file to SuperCalc file
X. Exit program
   Enter Your choice (A, B, C, D, or X) ?
   Enter B DO NOT PRESS <RETURN>
Enter file name :
```

Enter **TBDATA.DAT** and press <RETURN>

The file will be created and control is returned to the Sorcim File Conversion Utility.

Enter **X** and press <RETURN> to return to the prompt.

Load SuperCalc, and use the command **/L** to select load and enter file name of the TBDATA file.

METHODS OF RECONCILIATION

CONTROL AREAS

BANK ACCOUNTS

CASH BOOK TO NOMINAL

Include :

- Loan accounts
- Deposit accounts
- High Interest accounts etc.

Company bank accounts must be included in the Nominal Ledger and if required the Cash Book.

Any account in the Cash Book must be reconciled with the Nominal Ledger bank accounts.

To reconcile :

Reconcile the Cash Book BEFORE archiving.

CASH BOOK

Run *End of Day Posting Run*.

Print account transactions

When printing account transactions ensure the correct cut-off date is entered and check for any forward postings, e.g. standing orders/direct debits etc.

Compare the Bank Account balance to the balance of the account shown in the Cash Book enquiry - they must be the same. It is not possible to reconcile the cash through to the Nominal Ledger without first having proved the cashbook is itself correct.

NOMINAL LEDGER

Run *End of Day Posting Run*.

Print account transactions for the Bank Account.

When printing account transactions ensure the correct cut-off date is entered so as to include all transactions posted to the account, bearing in mind that some transactions may be post dated, e.g. Standing Orders/Direct Debits etc.

Compare the balance of the Nominal Bank account to the balance of account shown in the Nominal Account enquiry - they must be the same.

Having printed and confirmed the balances of the Cash Book and the Nominal Ledger, compare and if necessary, reconcile the balances, they must be the same.

REASONS FOR DIFFERENCES

CASH BOOK

- Receipts have been posted as payments
- Payments have been posted as Receipts
- Duplicated Postings
- Transactions in Cash Book not in Nominal Ledger
- Transactions in Nominal Ledger not in Cash Book
- Cancelled cheques still in Cash Book

NOMINAL LEDGER

- Purchase Ledger/Auto cheques not posted, in which case the Nominal Ledger Purchase Control Account would also not agree.
- Cash received not posted
- Duplicated postings
- Debits posted as Credits
- Credits posted as Debits
- Transactions in Nominal Ledger not in Cash Book
- Transactions in Cash Book not in Nominal Ledger

If the difference can be reconciled it is acceptable to write amounts back manually, for instance using *Input Nominal Journal Batch*. Any corrections must be carried through the appropriate Ledger, although it is not necessary to re-print the transactions it may be preferable to do so. However, a reconciled printed set must be retained for future reference.

When reconciling Ledgers, compare the Nominal Ledger printed monthly totals of a previous reconciliation to the latest print.

Any changes in any monthly totals, other than the current month, highlights a back dated posting that may or may not be correct and could save time reconciling unnecessarily the later transactions if indeed the back dated item is the cause of the difference.

Screen Balancing - that is checking by viewing only is acceptable on a daily basis. Final/Weekly/Monthly reconciliation's must be proved by printing a hard copy and retaining it.

PURCHASE LEDGER AGED CREDITORS TO NOMINAL CONTROL

There are three areas of reconciliation for the Purchase Ledger.

Firstly, the *Aged Creditors* printed total must agree to the Control (CON) figure displayed by the *Purchase Ledger Account Enquiry*. This ensures that the Ledger is correct within itself. To display the CON figure enter **CON** as the account number and press <RETURN>.

Secondly, the confirmed creditors total must agree or be reconciled with the Nominal Ledger Purchase Control Account.

Note : If the Purchase Ledger is out of balance with the Nominal Ledger Control account the difference will be displayed on the Purchase Ledger "Main Menu".

TO RECONCILE PURCHASE LEDGER TO NOMINAL LEDGER

Run End of Day Posting Run.

Run *Sort Supplier Index* this is only necessary if new suppliers have been added or if suppliers sort names have been amended and if the creditors report is to be printed alphabetically.

Print *Aged Creditors* and compare the printed *Aged Creditors* grand total to the CON/Control Figure displayed by the Purchase Ledger Account Enquiry. This is obtained by entering **CON** at account number prompt and pressing <RETURN>.

The Con Figure and Aged Creditors must agree - the Purchase Ledger cannot be reconciled with the Nominal Ledger without first having proved the Purchase Ledger is correct within itself.

TO RECONCILE NOMINAL LEDGER TO PURCHASE LEDGER

Run End of Day Posting Run.

Print account transactions for the Purchase Ledger Control account

Compare the printed balance on the Nominal Ledger Control Account to the balance of account shown in *Nominal Account Enquiry* - they must be the same.

Having printed and confirmed the balances of the Aged Creditors and the Nominal Control Account, compare and if necessary reconcile the balances, they must be the same.

REASONS FOR PURCHASE/NOMINAL DIFFERENCES

Positive Cash/Credits

Negative Invoices.

Duplicated Postings.

Auto Cheques not posted in Nominal, in this instance, the Nominal Bank Account and Cash Book would not agree.

Transactions in Nominal not in Purchase Ledger.

Transactions in Purchase Ledger not in Nominal Ledger.

If a difference occurs reconcile the Nominal Ledger transaction print to the Purchase Ledger Audit Trails - nothing can be posted to the Purchase Ledger without an audit trail being produced. Items in the Nominal which cannot be reconciled to a Purchase Ledger Audit Trail may have been posted via another Ledger - e.g. Cash Book or a Nominal Journal Batch and have not been followed through to the Purchase Ledger, in which case an account may have been paid by raising a cheque through the Cash Book without reconciling the Ledgers to highlight a difference the supplier could be paid TWICE!

When reconciling Ledgers, compare the Nominal Ledger printed monthly totals of a previous reconciliation to the latest print, any changes in any monthly totals, other than the current month, highlights a back dated posting that may or may not be correct and could save time reconciling unnecessarily the later transactions if indeed the back dated item is the cause of the difference.

If the difference can be reconciled, it is acceptable to write amounts back manually. Any corrections must be carried through the Ledgers, although it is not necessary to re-print the transactions it may be preferable to do so. However, a reconciled printed set must be retained for future reference.

Screen balancing - that is checking by viewing only is acceptable on a daily basis.

Final/Weekly/Monthly reconciliation's must be proved by printing a hard copy and retaining it.

SALES LEDGER AGED DEBTORS TO NOMINAL CONTROL

There are three areas of reconciliation for the Sales Ledger.

The *Aged Debtors* printed total must agree to the Control (CON) figure displayed by the *Sales Ledger Enquiry*. This ensures the Ledger is correct within itself. To display the CON figure enter **CON** as the account number and press **<RETURN>**.

Note : If the Sales Ledger is out of balance with the Nominal Ledger Control account the difference will be displayed on the Sales Ledger "Main Menu".

The confirmed debtors total must agree or be reconciled with the Nominal Ledger Sales Control Account.

TO RECONCILE SALES LEDGER TO NOMINAL LEDGER

Run *End of Day Posting Run*.

Run *Extract and Sort Customer Index*. This is only necessary if new customers have been added, or, if customers sort names have been amended and if the debtors report is to be printed alphabetically.

Print Aged Debtors List

Compare the printed *Aged Debtors* grand total to the CON/Control Figure displayed by *Sales Ledger Enquiry*.

The Con Figure and Aged Debtors must agree - the Sales Ledger cannot be reconciled with the Nominal Ledger without first having proved the Sales Ledger is correct within itself.

TO RECONCILE NOMINAL LEDGER TO SALES LEDGER

Run *End of Day Posting Run*

Print account transactions for the Sales Ledger Control account

Compare printed balance of the Nominal Control Account to the balance of account shown in Nominal Account enquiry they must be the same.

Having printed and confirmed the balances of the *Aged Debtors* and the Nominal Control Account, compare, and if necessary reconcile the balances, they must be the same.

REASONS FOR SALES/NOMINAL LEDGER DIFFERENCES

Positive Cash/Credits

Negative Invoices

Duplicated Postings

Transactions on the Nominal Ledger but not the Sales Ledger

Transactions on the Sales Ledger not the Nominal Ledger

BAC's payments posted via Cash Book not carried through to Sales Ledger accounts

If a difference occurs reconcile the Nominal Ledger transaction print to the Sales Ledger Audit Trails - nothing can be posted to the Sales Ledger without an audit trail being produced. Items on the Nominal, which cannot be reconciled to a Sales Ledger Audit Trail, may have been posted via another Ledger - e.g. Cash Book using the *Input Nominal Journal Batch* option - and have not been followed through to the Sales Ledger.

When reconciling Ledgers, compare the Nominal Ledger printed monthly totals of a previous reconciliation to the latest print, any changes in any monthly total other than the current month, highlights a back dated posting that may or may not be correct and could save time reconciling later transactions if indeed the back dated item is the cause of the difference.

If the difference can be reconciled it is acceptable to write amounts back manually. Any corrections must be carried through the Ledgers, although it is not necessary to re-print the transactions it may be preferable to do so. However, a reconciled printed set must be retained for future reference.

Screen balancing - that is checking by viewing only is acceptable on a daily basis. Final/Weekly/Monthly reconciliation's must be proved by printing a hard copy and retaining it.

VAT RECONCILIATION

There are four areas of reconciliation of the VAT Accounts.

Firstly, the Purchase Ledger (input) VAT to the VATRET report

Second, the Sales Ledger (output) VAT to the VATRET report

Third, the difference between input and output should equal VAT OWED

METHODS OF RECONCILIATION

Forth, VAT outstanding, paid or received.

The balance of the VAT Control Account shows what is owed to the Customs and Excise. Therefore there should be three Nominal Ledger accounts as follows:

Purchase VAT (input)
Sales VAT (output)
VAT Control a/c

Each quarter of reconciled VAT should be contra'd out of the input-output accounts and into the Control Account, this reduces the quarter VAT period for input/output to zero and will subsequently highlight back dated postings of unclaimed or under declared VAT.

The balance produced in the Control Account by the contra of the input/output accounts should be the VAT due. When the VAT is paid, the postings come out of the bank account and into the VAT Control Account, which reduces it to zero.

The VAT Return program (VATRET) will produce a list of invoices/credits for the Sales and Purchase Ledgers, marking items applicable to previous VAT Returns with an asterisk and ignoring the value of it in the final totals shown on the last page of the report. The program checks both the live and archived transactions.

DO NOT CLEAR DOWN the Ledgers during a VAT quarter.

CAUTION : The VAT Return program will ignore journals, therefore if an invoice or credit note has been posted to a wrong account and subsequently removed with a journal and re-posted to the correct account the invoice/credit WILL appear on the VAT return twice.

The VAT Return totals should be compared to the Nominal Ledger VAT Accounts, this will then highlight differences caused by journals, as mentioned above, or similar circumstances. Obviously the VAT Return program will not show non Purchase Ledger items that are vatable, e.g., Petty cash or credit card purchases and these must be taken into account.

As well as using the VAT Return report, it is recommended that account transactions for the Sales and Purchase VAT Control Accounts be printed. The total of the Sales and Purchase Ledger VAT, for the quarter, as shown in the Nominal Ledger and the total for the quarter given by the VAT return program, making adjustments for any journals and non Purchase Ledger items, MUST BE RECONCILED.

When the quarter totals have been agreed, journal the quarter amount from the Nominal Sales and Purchase VAT Accounts into the VAT Control Account, which will create the debt, owed to the Customs & Excise.

Using this method any old unclaimed/unpaid VAT in the next quarter will immediately be highlighted, as previous quarters should remain at zero.

All printed reports should be retained for future reference.

EXAMPLE

This section shows a suggested set of journals for dealing with the payroll entries.

The techniques described can equally be applied to VAT payments, bank charges/interest payments, rates etc.

The Wages Control Account works in a similar way to the VAT Control Account in that the balance of the account reflects what is owed to the Inland Revenue, at any one time. For Payroll reconciliation the following Nominal Ledger Accounts are required.

Salaries/Wages Control account

Directors account (if applicable)

Salaries/Wages account

ER's N.I. Costs

Staff Payroll account(s) as these can be individual account's as per employee

Each week/month the cost of employment to the Company and the debt/wages owed to the staff must be entered on to the Nominal Ledger.

The following is one method of creating this information, but you may wish to discuss this with your Accountants if it is not suitable.

CREATING THE DEBT - SALARIES

ACC.NO.	ACCOUNT NAME	NARRATION	DEBIT	CREDIT
ITEM				
1	Wages Control Acc	Total Gross Wages+Employers NI		-
2	Directors Acc	Directors Wages Gross*	+	
3	Salaries Acc	Staff Salaries Gross	+	
4	N.I. Costs	Employers NI (only)	+	
5	Wages Control Acc	Total Net Wages		+
6	Salary Payment Accs	Total Wages To Be Paid		-

* if applicable

ITEM 1

This should be the total **GROSS wages, before tax**, to be paid this month/week plus the total employers national insurance for the same period. This item is posted as a credit (-) amount

ITEM 2

The total **GROSS wages, before tax, to be paid to Directors**, if they have been included in item 1. Ignore if not applicable. This item is posted as a debit (+) amount

ITEM 3

The total **GROSS wages, before tax, to be paid to Staff**. This item differs from item 1 in that it should not include employers N.I. or director's wages, if applicable. This item should be posted as a debit (+) amount.

ITEM 4

National Insurance costs, Employers N.I. costs only should be posted to this account as it represents the cost of employment. This item should be posted as a debit (+) amount

EXAMPLE

ITEM 5

The **total NET wages, after tax, to be paid out**, and is posted to the same account as ITEM 1, this will then leave a difference between ITEM 1 & ITEM 5 which represents the amount due to the Inland Revenue. This item should be posted as a debit (+) amount.

ITEM 6

This posting can be :

One posting for all staff as a total amount of wages to be paid out, thus creating the debt owed

Postings for each individual amount paid to each person

Postings to individually named salary accounts

This item should be posted as a credit (-) amount.

PAYING SALARIES

ACC.NO.	ACCOUNT NAME	NARRATION	DEBIT	CREDIT
ITEM				
1	BANK ACCOUNT CURRENT	TOTAL NETT WAGES PAID		-
2	SALARY PAYMENT ACC/s	TOTAL NETT WAGES PAID	+	

ITEM 1

The amount of the cheque/Giro/Transfer payment that will be taken from the bank account. This item should be posted as a credit (-).

ITEM 2

Post in the same format as the posting of ITEM 6 above i.e.

One posting to one account for all staff posted as a total amount of wages paid out, thus reducing the debt to nil

Postings for individual amounts paid to each person

Separate postings for individually named salary accounts

This item should be posted as a debit (+) amount.

PAYING THE INLAND REVENUE

ACC.NO.	ACCOUNT NAME	NARRATION	DEBIT	CREDIT
ITEM				
1	BANK ACCOUNT CURRENT	TOTAL PAYE & N.I. PAID		-
2	SALARY CONTROL ACC	TOTAL PAYE & N.I. PAID	+	

ITEM 1

The amount of the Cheque/Giro/Transfer payment that will be taken from the bank account. This item should be posted as a credit (-).

ITEM 2

The same amount as item 1, and reduce the difference, which was created by posting total GROSS wages CREDIT (-) amount and total NETT wages DEBIT (+) amount, to nil. This item should be posted as a debit (+) amount into the Nominal.