

Sisukord

- Sales Ledger** 3
- 1. Filters and filter options** 3
- 2. Choices** 4
- 3. Links** 4
- 4. Fine tuning** 4
- 5. Examples** 6
- 5.1 Filtering options 6
- 5.1.1. Sales Ledger regular report with currency option 6
- 5.1.2. Show only SEK and USD invoices 6
- 5.1.3. Don't show EUR and SEK invoices 7
- 5.1.4. Date added and Currency selected 7
- 5.1.5. Date not added and currency selected 7
- 5.1.6 Overlaps are possible 8
- 5.2. Using the customer's internal comment 8
- 5.2.1. Add a customer debt comment to sales ledgers 9
- 5.2.2. The customer's internal comment can be viewed without the possibility to change it
 9
- 5.3 Payment schedule information 10
- 5.4 Calculation of the reserve for doubtful debts based on the experiential method 10
- 5.4.1 Settings 11
- 5.4.2 Accounts 12
- 5.4.3 Calculation of the amount of the reserve for doubtful debts 12
- 5.4.4 Transactions of the reserve for doubtful debts 13

Sales Ledger

Sales ledger is a report, that shows customers, invoices and balance reports in chosen time period. It is possible to export the information into Excel and the reports can be saved.

1. Filters and filter options

Picture(1)

- **Customer** - Customer's code on Document (invoice or proceeding).
- **Orderer** - Orderer's code on Document (invoice or proceeding).
- **Both**- Customer and Orderer both in the document (invoice or proceeding).
- **Customer salesman** - invoices where customer is marked and whom client card has selected salesman.
- **Invoice salesman** - shows invoices that have salesman marked on Document.
- **Account manager** - shows invoices that have account manager marked on Document.
- **Reg No** - Customer's registration number.
- **Class** - Customer's class on the Document. Can be separated interval with colon. Also takes into account additional customer classes. Character to search empty field works.
- **D account** - Customer's debt account on the invoice. The D account filter works with both a comma list (for example - 12000,12001) and an account selection (for example, 12000:14000).
- **Time** - the time of report.
- **Object** - invoices that have selected an object in Document.
- **PP account** - Customer's prepayment account.
- **Status** - Status of the invoice.
- **Range** - Document range.
- **Divide/Configure** - distributes report summary overdue invoices sum by the temporal matter. E.g., divide by 3 x 7 shows expected proceedings for the last three and the next three weeks, based on payment term.
- **Type** - invoice type
- **Currency** - can be chosen currency e.g., invoices made with currency USD.
- **Customer Datafield** - shows customers, who have been added a data field on the client card
- **Customer Datafield** includes - searches according to the data field content.
- **Total** - „total sums by“ - Customer, Class, Country, Salesman, Account manager, Reg no.
- **Overlaps are possible** - with this option only lines with prepayment and balance remain in the Total view
- **Sorted by** - report can be sorted by conditions in the options - Customer code, Customer name,

Invoice No, Invoice Time, Invoice due date.

2. Choices

- **Only prepayment invoices** - shows invoices that have been marked as prepayment on article.
- **Only overdue** - shows only these invoices that are unpaid and overdue.
- **By Transaction time** - report shows invoices according to the invoice transaction time not invoice creating time.
- **Currency** - besides balance currency is added to the report. By the prepayment currency and currency together and compared to current rate.
- **Customer data** - report shows customers address, phone number, fax number and e-mail.
- **Invoice project** - the project in the invoice header is displayed.
- **Invoice object** - the object in the invoice header is displayed.
- **D account** - Report shows debt account.
- **Orderer** - Report shows Orderer on the invoice.
- **Show delivery name** - report shows delivery name on the invoice.
- **Edit** - can write and edit Customer internal comment.



Write the text (or edit the text), leave the cell with the mouse, click on the coloured surface of the report and the text will be saved.



If the right to change ‘‘customers’’ module is removed, the option to ‘‘edit’’ the sales ledger will disappear. If you have this right and the edit box is checked, can write a comment after the customer int comment in the report, which is saved automatically.

Change group rights Save [View changelog](#)

Documents Reports Setting Other

Delete row

<input type="checkbox"/>	NO	Module	Name	How	Browse	Columns	View	Add	Direct	Change	Delete	Confirm	Attachments	Folders
<input type="checkbox"/>	1	klient	Customers	all	All	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

3. Links

- **Invoice No** - opens invoice
- **Customer code** - opens customer card
- **To Pay** - opens invoice balance
- **Prepayment** - opens customer’s prepayment list
- **Balance** - opens customer`s periodic statement with the data of the last 2 months
- **Payment schedule** - the invoice payment schedule opens

4. Fine tuning

Sales Ledger

Customer Customer salesman Class D account (Customer Datafield)

Time Object PP account Status (all) (Customer Datafield)

Range Divide 0 x 0 days Type (all) (Customer Datafield)




Show (salesman) (comment) Currency Precision 0,01

only prepayment invoices only overdue By Transaction time Currency Customer data Invoice project Invoice object D account Orderer Show delivery name Edit

Total Overlaps are possible Sorted by Customer Invoice No

Mail Print REPORT

Picture(2)

- **Setting**  - possibility to choose personal settings.
- **Excel sheet**  (shortcut F12 or Alt+E) - options: with customer information (same as on the screen), as table (allows to combine data from columns).
- **Save report**  (shortcut Alt+A) - save report to your own menu with selected name.

Sales Ledger

Customer Customer salesman Class D account (Customer Datafield)

Time Object PP account Status (all) (Customer Datafield)

Range Divide 0 x 0 days Type (all) (Customer Datafield)

Show (salesman) (comment) Currency Precision 0,01

only prepayment invoices only overdue By Transaction time Currency Customer data Invoice project Invoice object D account Orderer Show delivery name Edit

Total Overlaps are possible Sorted by Customer Invoice No

Mail Print REPORT

Customer 1001 Big Client

Invoice No	Invoice time	Due date	Term	To pay	Days
100001	12.01.2020		P	-30.00	
100002	01.02.2020	15.04.2020	14	600.00	-930
100004	01.04.2020	15.04.2020	14	1.000.00	-930
100005	01.05.2020	15.05.2020	14	1.200.00	
100006	01.06.2020	15.06.2020	14	1.200.00	
100022	31.05.2021	14.06.2021	14	1.200.00	
100028	22.07.2021 6:43:05	05.08.2021	14	1.070.00	
100029	22.07.2021 6:44:38	05.08.2021	14	1.070.00	
100030	22.07.2021 6:45:06	05.08.2021	14	1.070.00	
100031	22.07.2021 6:45:20	05.08.2021	14	1.070.00	
100032	22.07.2021 6:45:34	05.08.2021	14	1.070.00	
100033	22.07.2021 6:45:47	05.08.2021	14	1.070.00	
100034	22.07.2021 6:46:22	05.08.2021	14	1.070.00	
100035	22.07.2021 7:01:38	05.08.2021	14	176.55	
100036	22.07.2021 7:03:08	05.08.2021	14	176.55	
100037	22.07.2021 7:03:55	05.08.2021	14	176.55	
100051	23.07.2021 12:50:58	05.08.2021 12:50:58	14	95.60	
100061	23.07.2021	05.08.2021	14	176.55	
100063	23.07.2021	05.08.2021	14	1.000.00	
100072	20.08.2021 18:08:59	03.09.2021 18:08:59	14	2.400.00	
100073	30.09.2021	14.10.2021	14	2.400.00	
100074	25.09.2021		E	-100.00	
100075	30.11.2021	14.12.2021	14	2.400.00	

Setting: Personal

Excel Output: With Customer in Header

Split Label: Numbers

Customer data field with invoice receiver e-mail: Numbers

Client datafields: Days

Currency: EUR

Picture(3)

- **Split label** - choices: numbers, days

Sales Ledger

Customer Customer salesman Class D account (Customer Datafield)

Time Object PP account Status (all) (Customer Datafield)

Range Configure Days -180,-90.0 Type (all) (Customer Datafield)

Show (salesman) (comment) Currency Precision 0,01

only prepayment invoices only overdue By Transaction time Currency Customer data Invoice project Invoice object D account Orderer Show delivery name Edit

Total Overlaps are possible Sorted by Customer Invoice No

Mail Print REPORT

Customer Name

Customer Name	Unpaid	Prepayment	Balance
1001 Big Client	49 880.86	1 800.00	50 667.94
1002 Baltic Telemarketing OU	963.00		963.00

Split label - numbers

Sales Ledger

Customer Customer salesman Class D account (Customer Datafield)

Time Object PP account Status (all) (Customer Datafield)

Range Configure Days -180,-90.0 Type (all) (Customer Datafield)

Show (salesman) (comment) Currency Precision 0,01

only prepayment invoices only overdue By Transaction time Currency Customer data Invoice project Invoice object D account Orderer Show delivery name Edit

Total Overlaps are possible Sorted by Customer Invoice No

Mail Print REPORT

Customer Name

Customer Name	Unpaid	Prepayment	Balance
1001 Big Client	49 880.86	1 800.00	50 667.94
1002 Baltic Telemarketing OU	963.00		963.00

Split label - days

Picture(4)

- **Customer data field with invoice receiver e-mail** - add the invoice receiver's e-mail
- **Customer datafields** - choose 3,6,9 (amount of the data fields in the report)
- **Currency** - EUR (default)

5. Examples

5.1 Filtering options

5.1.1. Sales Ledger regular report with currency option

Sales Ledger

Customer: 1002,1003,100 Customer salesman: [] Class: [] D account: [] (Customer Datafield) []
 Time: [] Object: [] PP account: [] Status: (all) (Customer Datafield) []
 Range: [] Divide: 0 x 0 days Type: (all) (Customer Datafield) []
 Show: (salesman) [] (comment) [] Currency: [] Precision: 0,01 []
 only prepayment invoices only overdue By Transaction time Currency Customer data Invoice project Invoice object D account Orderer Show delivery name Edit
 Total: [] Overlaps are possible Sorted by: Customer [] Invoice No [] Mail Print REPORT

Customer 1002 Baltic Telemarketing OU									
Invoice No	Invoice time	Due date	Term	To pay	Days	Currency	Rate	To pay	
100057	23.07.2021	06.08.2021	14	963.00	-452				
Customer balance				963.00					
Where overdue				963.00					
Customer 1003 Strawberry									
Invoice No	Invoice time	Due date	Term	To pay	Days	Currency	Rate	To pay	
100053	23.07.2021 13:06:43	06.08.2021	14	105.93	-452				
100071	20.08.2021 16:03:26	03.09.2021 16:03:26	14	480.00	-424				
100147	01.03.2021 12:36:19	08.03.2021	7	117.84	-603	SEK	0.0982	1 200.00	
Customer balance				703.77					
Where overdue				703.77					
Customer 1004 Orange									
Invoice No	Invoice time	Due date	Term	To pay	Days	Currency	Rate	To pay	
100009	01.05.2020	15.07.2020	14	882.68	-839	USD	0.9195	960.00 Payment schedule	
100010	01.07.2020	15.07.2020	14	1 071.43	-839	USD	0.8929	1 200.00	
100045	23.07.2021 11:40:22	06.08.2021	14	214.00	-452				
100047	23.07.2021 11:43:20	23.07.2021 11:43:20	14	88.00	-466				
100048	23.07.2021 11:47:09	06.08.2021 11:47:09	14	88.00	-452				
100049	23.07.2021 11:51:46	06.08.2021 11:51:47	14	88.00	-452				
Prepayment 01.05.2021				-8 276.78		USD	0.8277	-10 000.00	
Prepayment:				-8 276.78					
Customer balance				-5 844.67					
Where overdue				2 432.11					

Picture(5)

5.1.2. Show only SEK and USD invoices

For this separate currency codes with commas without space „SEK,USD“. If you want to see only USD invoices then write „USD“

Sales Ledger

Customer: 1002,1003,100 Customer salesman: [] Class: [] D account: [] (Customer Datafield) []
 Time: 22.07.2021 Object: [] PP account: [] Status: (all) (Customer Datafield) []
 Range: [] Divide: 0 x 0 days Type: (all) (Customer Datafield) []
 Show: (salesman) [] (comment) [] Currency: SEK,USD Precision: 0,01 []
 only prepayment invoices only overdue By Transaction time Currency Customer data Invoice project Invoice object D account Orderer Show delivery name Edit
 Total: [] Overlaps are possible Sorted by: Customer [] Invoice No [] Mail Print REPORT

Customer 1003 Strawberry									
Invoice No	Invoice time	Due date	Term	To pay	Days	Currency	Rate	To pay	
100147	01.03.2021 12:36:19	08.03.2021	7	117.84	-136	SEK	0.0982	1 200.00	
Customer balance				117.84					
Where overdue				117.84					
Customer 1004 Orange									
Invoice No	Invoice time	Due date	Term	To pay	Days	Currency	Rate	To pay	
100007	01.01.2020	15.01.2020	14	1 068.19	-554	USD	0.8902	1 200.00	
100009	01.05.2020	15.07.2020	14	1 103.35	-372	USD	0.9195	1 200.00 Payment schedule	
100010	01.07.2020	15.07.2020	14	1 071.43	-372	USD	0.8929	1 200.00	
100011	01.09.2020	29.10.2020	14_28	1 001.08	-266	USD	0.8342	1 200.00	
Prepayment 01.05.2021				-8 276.78		USD	0.8277	-10 000.00	
Prepayment AT 22.07.2021:				-8 276.78					
Customer balance				-4 032.73					
Where overdue				4 244.05					

Picture(6)



Filtering with „comma“ works also with Customer salesman/Invoice salesman.

5.1.3. Don't show EUR and SEK invoices

For this selection use exclusion mark „!“ and add currency codes separated with commas. For example insert „!EUR,SEK“ and the report shows only USD invoices. If you want to exclude only SEK invoices, then insert „!SEK“

Sales Ledger

Customer: f1002.1003.100 Customer salesman: Class: D account: (Customer Datafield) (Customer Datafield) (Customer Datafield)

Time: 22.07.2021 Object: PP account: Status: (all) (Customer Datafield) (Customer Datafield)

Range: Divide: 0 x 0 days Type: (all) (Customer Datafield)

Show: (salesman) (comment) Currency: EUR,SEK Precision: 0.01

only prepayment invoices only overdue By Transaction time Currency Customer data Invoice project Invoice object D account Orderer Show delivery name Edit

Total: Overlaps are possible Sorted by: Customer Invoice No **Mail** **Print** **REPORT**

Invoice No	Invoice time	Due date	Term	To pay	Days	Currency	Rate	To pay
100007	01.01.2020	15.01.2020	14	1 068.19	-554	USD	0.8902	1 200.00
100009	01.05.2020	15.07.2020	14	1 103.35	-372	USD	0.9195	1 200.00 <i>Payment schedule</i>
100010	01.07.2020	15.07.2020	14	1 071.43	-372	USD	0.8929	1 200.00
100011	01.09.2020	29.10.2020	14_28	1 001.08	-266	USD	0.8342	1 200.00
Prepayment 01.05.2021				-8 276.78		USD	0.8277	-10 000.00
Prepayment AT 22.07.2021:				-8 276.78				
Customer balance				4 032.73				
Where overdue				4 244.05				

Picture(7)



Filtering with exclusion mark „!“ works also with option Customer salesman/Invoice salesman.

5.1.4. Date added and Currency selected

Gives the report a balance divided between currencies and calculates prepayments with the currency rate, unpaid payments and balance.

Sales Ledger

Customer: Customer salesman: Class: D account: (Customer Datafield) (Customer Datafield) (Customer Datafield)

Time: 22.07.2021 Object: PP account: Status: (all) (Customer Datafield) (Customer Datafield)

Range: Divide: 0 x 0 days Type: (all) (Customer Datafield)

Show: (salesman) (comment) Currency: Precision: 0.01

only prepayment invoices only overdue By Transaction time Currency Customer data Invoice project Invoice object D account Orderer Show delivery name Edit

Total: Overlaps are possible Sorted by: Customer Invoice No **Mail** **Print** **REPORT**

Currency	Prepayment	Unpaid	Balance	Base currency Balance	22.07.2021 Balance	22.07.2021 Unpaid	22.07.2021 Prepayment
EUR	-13 265.10	26 319.85	13 054.75	13 054.75	13 054.75	26 319.85	-13 265.10
SEK	-10 000.00	61 200.00	51 200.00	4 869.50	5 007.58	5 985.62	-978.04
USD	-10 000.00	13 420.00	3 420.00	3 262.21	2 904.46	11 397.03	-8 492.57
TOTAL				21 186.46	20 966.79	43 702.50	-22 735.71

Picture(8)

5.1.5. Date not added and currency selected

Gives the report all the balance dividend between currencies and calculates prepayments with today's currency rate, unpaid payments and balance.

Sales Ledger

Customer Customer salesman Class D account (Customer Datafield)

Time Object PP account Status (all) (Customer Datafield)

Range Divide 0 x 0 days Type (all) (Customer Datafield)

Show (salesman) (comment) Currency Precision 0,01

only prepayment invoices only overdue By Transaction time Currency Customer data Invoice project Invoice object D account Orderer Show delivery name Edit

Total Overlaps are possible Sorted by Customer Invoice No

Currency	Prepayment	Unpaid	Balance	Base currency Balance	Current rate Balance	Current rate Unpaid	Current rate Prepayment
EUR	-36 944.55	251 699.35	214 754.80	214 754.80	214 754.80	251 699.35	-36 944.55
USD	-37 600.00	64 595.67	26 995.67	24 143.38	27 229.85	65 156.01	-37 926.17
SEK	-10 000.00	61 200.00	51 200.00	4 869.50	4 696.82	5 614.16	-917.35
TOTAL				243 767.67	246 681.46	322 469.53	-75 788.06

Picture(9)

5.1.6 Overlaps are possible

Works with filter Total - customers. Only customers with both debt and prepayment can be filtered out.

<< Report Sales Ledger - Work - Microsoft Edge

https://login.directo.ee/ocra_directo_.../mr_aru_reskontro.asp?showall=1&klient_tyyp=0&klient=&kaart=0&showall=jee&viide=&klass=&vkonto=&data1=&data1_t=&lisav_sel_item

Sales Ledger

Customer Customer salesman Class

Time Object PP account

Range Divide 0 x 0 days

Show (salesman) (comment) Currency

only prepayment invoices only overdue By Transaction time Currency

Total Customer Overlaps are possible Sorted by Customer Invoice No

Customer Name	Unpaid	Prepayment	Balance
1001 Big Client	60 092.65	-1 710.00	58 382.65
1002 Baltic Telemarketing OÜ	963.00	0.00	-4 644.67
1003 Strawberry	703.77	0.00	-8 957.42
1004 Orange	3 632.11	-8 276.78	7 111.06
1005 Melon	1 042.58	-10 000.00	-800.00
1006 Mango	8 094.92	-983.86	12 620.00
1008 Johann Berg	9 600.00	0.00	-13 000.00
1009 Amserv Auto Aktsiaselts	1 200.00	-2 000.00	-800.00
1010 Samuel G OÜ	97.79	0.00	12 620.00
1011 METS AS	0.00	-12 934.12	-13 000.00
1012 Tallinna Lasteaed Rabarüblük	0.36	0.00	-4 800.00
1013 Haapsalu Linnavalitsus	1 200.00	0.00	-300.00
1014 Mittetulundusühing Spordiklubi Nord	0.00	-4 000.00	129 076.75
1015 Aktsiaselts Eesti Post	15 366.53	0.00	2 500.00
1016 OSS - Germany	1 404.00	0.00	-4 800.00
1017 OSS - France	1 320.00	0.00	-100.00
1018 Klient OÜ	0.00	-1 120.00	152.26
1019 PLIATS AS	13 200.00	-580.00	129 076.75
1020 A&E Office OY	1 200.00	0.00	2 500.00
1022 Triton Holding OÜ	627.44	0.00	-13.33
1023 "K 3 HAMBARAVI OÜ"	1 200.00	0.00	152.26
1025 OÜ Companion	194.24	-13 194.24	
Total	250 700.79	-73 373.49	177 327.30

Picture (10)

5.2. Using the customer's internal comment

The customer's internal comment field has been added to the sales ledgers. It can be used as needed.

As an option, information on overdue invoices when customers are called or the customer's written answers to reminders are written here.

Often, long-term debtors are the same customers to whom reminders are sent and calls are made

every week. The answers are mostly the same - „we expect to receive a large order ourselves“, etc....). You can now see such information directly from the sales ledger.

5.2.1. Add a customer debt comment to sales ledgers

Sales Ledger

Customer 1002,1003 Customer salesman Class D account (Customer Datafield) (Customer Datafield) (Customer Datafield)

Time Object PP account Status (all) (Customer Datafield) (Customer Datafield)

Range Divide 0 x 0 days Type (all) (Customer Datafield)

Show (salesman) (comment) Currency Precision 0,01

only prepayment invoices only overdue By Transaction time Currency Customer data Invoice project Invoice object D account Orderer Show delivery name Edit

Total Overlaps are possible Sorted by Customer Invoice No Mail Print REPORT

Customer	Invoice No	Invoice time	Due date	Term	To pay	Days
1002	100057	23.07.2021	06.08.2021	14	963.00	-452
Customer balance						963.00
Where overdue						963.00
Customer int comment						will be paid after two weeks 16.09.2021 15:59:29 JANE
1003	100053	23.07.2021 13:06:43	06.08.2021	14	105.93	-452
	100071	20.08.2021 16:03:26	03.09.2021 16:03:26	14	480.00	-424
	100147	01.03.2021 12:36:19	08.03.2021	7	117.84	-603
Customer balance						703.77
Where overdue						703.77
Customer int comment						client doesn't answer the phone 16.09.2021 16:00:13 JANE
Total unpaid					1 666.77	
Total prepaid					0.00	
Total balance					1 666.77	
Total overdue balance					1 666.77	

Picture (11)

Also visible when grouped by customers.

Sales Ledger

Customer 1002,1003 Customer salesman Class D account (Customer Datafield) (Customer Datafield) (Customer Datafield)

Time Object PP account Status (all) (Customer Datafield) (Customer Datafield)

Range Divide 0 x 0 days Type (all) (Customer Datafield)

Show (salesman) (comment) Currency Precision 0,01

only prepayment invoices only overdue By Transaction time Currency Customer data Invoice project Invoice object D account Orderer Show delivery name Edit

Total Customer Overlaps are possible Sorted by Customer Invoice No Mail Print REPORT

Customer Name	Unpaid	Prepayment	Balance	Customer int comment	
1002 Baltic Telemarketing OU	963.00	0.00	963.00	will be paid after two weeks	01.11.2022 12:39:23 TRIINP
1003 Strawberry	703.77	0.00	703.77	client doesn't answer the phone	01.11.2022 12:40:41 TRIINP
Total :	1 666.77	0.00	1 666.77		

Picture (12)



If there is no change option, the user does not have the right to change the client card.

Change group rights "Customer card rights" Save View changelog

Documents Reports Setting Other

Delete row

NO	Module	Name	How	Browse	Columns	View	Add	Direct	Change	Delete	Confirm	Attachments	Folders
1	klient	Customers		All	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Picture (13)

5.2.2. The customer's internal comment can be viewed without the possibility to change it

Sales Ledger

Customer: ff002,1003 Customer salesman: Class: D account: (Customer Datafield) (Customer Datafield) (Customer Datafield)

Time: Object: PP account: Status: (all) (Customer Datafield) (Customer Datafield)

Range: Divide: 0 x 0 days Type: (all) (Customer Datafield) (Customer Datafield)

Show: (salesman) (comment) Currency: Precision: 0,01

only prepayment invoices only overdue By Transaction time Currency Customer data Invoice project Invoice object D account Orderer Show delivery name Edit

Total: Overlaps are possible Sorted by: Customer Invoice No

Mail Print REPORT

Customer 1002 Baltic Telemarketing OU
 Class:
 Pirita tee 20/4-318 12011 Kesklinna linnaosa, Tallinn, Harju maakond Reg No:12317340
 Account Manager:
 Phone: Fax: E-mail:Pirn.pirn@gmail.com
 Int comment: will be paid after two weeks
 Credit limit: 0.00 Credit limit balance: -963.00
 Invoice No Invoice time Due date Term To pay Days
 100057 23.07.2021 06.08.2021 14 963.00 -452
 Customer balance 963.00
 Where overdue 963.00

Customer 1003 Strawberry
 Class:KLASS_2
 Põllu 18 79544 Haabersti linnaosa, Tallinn, Harju maakond Reg No:11273586
 Account Manager:
 Phone: Fax: E-mail:Maasikas.Maasikas@gmail.com
 Int comment: client doesn't answer the phone
 Credit limit: 0.00 Credit limit balance: -703.77
 Invoice No Invoice time Due date Term To pay Days
 100053 23.07.2021 13:06:43 06.08.2021 14 105.93 -452
 100071 20.08.2021 16:03:26 03.09.2021 16:03:26 14 480.00 -424
 100147 01.03.2021 12:36:19 08.03.2021 7 117.84 -603
 Customer balance 703.77
 Where overdue 703.77

Everybody can see Client internal comment

will be paid after two weeks

client doesn't answer the phone

Picture (14)

5.3 Payment schedule information

If the invoice is received based on a payment schedule, the payment schedule note is added to the end of the invoice data.

Sales Ledger

Customer: ff008 Customer salesman: Class: D account: (Customer Datafield) (Customer Datafield) (Customer Datafield)

Time: Object: PP account: Status: (all) (Customer Datafield) (Customer Datafield)

Range: Divide: 0 x 0 days Type: (all) (Customer Datafield) (Customer Datafield)

Show: (salesman) (comment) Currency: Precision: 0,01

only prepayment invoices only overdue By Transaction time Currency Customer data Invoice project Invoice object D account Orderer Show delivery name Edit

Total: Overlaps are possible Sorted by: Customer Invoice No

Mail Print REPORT

Customer 1008 Johann Berg

Invoice No	Invoice time	Due date	Term	To pay	Days
100025	24.06.2021	22.08.2021	7	1 200.00	-438
100209	01.01.2023	08.01.2023	7	1 200.00	68
100210	01.01.2023	08.01.2023	7	2 400.00	68
100211	01.01.2023	08.01.2023	7	3 600.00	68
100212	01.01.2024	08.01.2024	7	1 200.00	433
100213	01.01.2024	08.01.2024	7	2 400.00	433
Customer balance				12 000.00	
Where overdue				1 200.00	

Total unpaid 12 000.00
 Total prepaid 0.00
 Total balance 12 000.00
 Total overdue balance 1 200.00

Payment schedule

Picture (15)

5.4 Calculation of the reserve for doubtful debts based on the experiential method

In general

During the closing of the financial year, it is important to assess the probability of receipt of debts, and if it turns out that their value has decreased, then the debts must be adjusted for allowance. All available information must be taken into account.

If the debt is individually significant, the decrease in its value must be assessed separately. However,

for debts that are not individually significant and where it is not directly known that their value has decreased, the decrease in value can be assessed as a group. When assessing as a whole, previous statistics on doubtful debts (**indicating what percentage they constituted of total debts**) are helpful, making both the amount of doubtful debts and the expense estimate **approximate**.

If you use allowance as a group of unpaid invoices from buyers, you can use Directo's automatic functionality of creating a reserve for doubtful debts which speeds up the calculation of the amount/change in the reserve and accounting through the „Make transaction“ button. In the course of this functionality, a pre-agreed percentage of the total amount of sales invoices not received by the due date is calculated and reflected as an expense of doubtful debts by object. You can change the agreed percentage at any time as needed.

5.4.1 Settings

System settings

Bad and Doubtful Debts	113195	>>	?
Doubtful debts expense	532101	>>	?
Allowance for doubtful debts - experiential allowance %	100,80,50,30,5,0		?
Allowance for doubtful debts - groups of overdue invoices	-360,-180,-90,-60,-30,0		?

Picture (16)

- **Bad and Doubtful Debts** - allows you to enter a balance sheet account, where the reserve for the cost of doubtful receipt is entered (asset account).
- **Doubtful debts expense** - allows you to enter an account to which the cost of doubtful receipt is entered (expense account).

The following 2 settings go hand in hand, i.e. an equal number of data must be filled in:

- **Allowance for doubtful debts - experiential allowance %** - allows you to determine how much of the corresponding group of overdue invoices in % is transferred to the reserve for doubtful invoices.
- **Allowance for doubtful debts - groups of overdue invoices** - allows you to set groups of overdue invoices in days.

Example:

Allowance for doubtful debts - experiential allowance %	100,80,50,30,5,0	?
Allowance for doubtful debts - groups of overdue invoices	-360,-180,-90,-60,-30,0	?

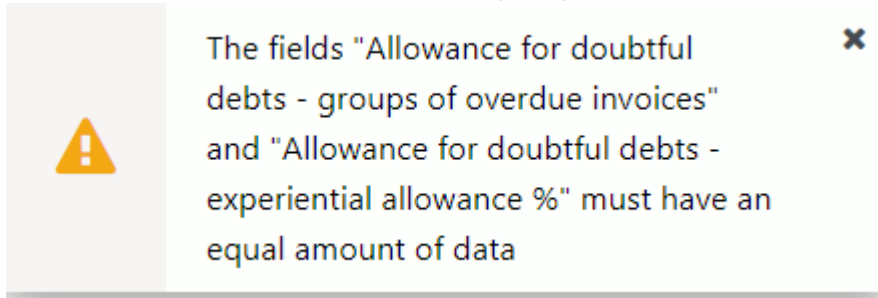
↑ ↑
↑ ↑

Debts that have not been received for more than 360 days are transferred to the reserve in the amount of 100%

Debts that have not been received in the range of 180-359 days are transferred to the reserve in the amount of 80%

Picture (17)

If the number of entered data is unequal, you will receive an error message:



Picture (18)

5.4.2 Accounts

Since doubtful debts accounts must not have previous transactions, create a new balance sheet and income statement account.

If you are a starting company and there are no previous transactions on these accounts, you do not need to create new accounts.



If you still want to use existing accounts, then before making the first transaction, zero the balances of the accounts in such a way that the balances of the accounts also go to zero across objects.

5.4.3 Calculation of the amount of the reserve for doubtful debts

Sales ledger report

The calculation and transaction of the amount of the reserve for doubtful debts is done in the Sales ledger report, which you can find Sales > Reports > Sales ledger.

If „Allowance for doubtful debts - groups of overdue invoices“ and „Allowance for doubtful debts - experiential allowance %“ are filled in the system settings, selecting „Doubtful Debts“ from the filter and „Object“ in total will result in a view where:

- at the bottom of the sales ledger report, the calculations of the amounts to be recorded as doubtful appear by groups of overdue invoices
- in the right side of the report of the sales ledger report, the calculations of doubtful amounts to be transferred by objects, which is comparable to the balance sheet, if no direct entries have been made to the accounts, and
- „Make transaction“ button.

Sales Ledger

Customer: [] Customer salesman: [] Class: [] D account: [] (Customer Datafield) [] (Invoice datafield) []

Time: 31.12.2023 Object: [] PP account: [] Status: (all) (Customer Datafield) [] (Invoice datafield) []

Range: [] Doubtful Debts [] Type: (all) (Customer Datafield) [] (Invoice datafield) []

Show: (salesman) [] (comment) [] Currency: [] Precision: 0.01

Objects only prepayment invoices only overdue By Transaction time Currency Customer data Invoice project Invoice object D account Orderer Show delivery name Edit

Total: Object [] Overlaps are possible [] Sorted by: Customer [] Invoice No []

Buttons: Mail Print REPORT Make transaction

Object	Name	....-360	-359....180	-179....90	-89....60	-59....30	-29....0	1....	Unpaid	Prepayment	Balance	Doubtful Reserv
HOOLDUS	Hooldus	7 586.00	173 723.53	4 860.00	252 765.00	2 918.00	26 506.92	47.10	458 406.55	-144 795.60	313 610.95	224 970.23
HOTELLI_MAJAPIDAMINE	Hotelli majapidamine	900.00	22 300.00	6 400.00	1 200.00	1 800.00			32 480.00	0.00	32 480.00	22 390.00
LADU	Ladu	2 440.00	3 703.91		400.00				6 543.91	0.00	6 543.91	5 523.13
MÜÜK	Muuk	23 120.05							23 120.05	0.00	23 120.05	23 120.05
MÜÜK.HOOLDUS	Muuk		300.00	657.00	1 680.00				2 637.00	-8 505.00	-5 868.00	1 072.50
TOITLUSTUS	Toitlustus	698.87	9 422.60	28 667.67	34 344.40	2 440.00			74 573.54	0.00	74 573.54	32 996.11
TURUNDUS	Turundus	2 200.00	4 188.96		1 400.00				7 788.96	-1 000.00	6 788.96	5 971.17
				180.00					180.00	0.00	180.00	90.00
	Total	36 944.92	213 639.04	40 764.67	291 789.40	7 158.00	26 506.92	47.10	605 730.01	-154 300.60	451 429.41	316 133.18
	Doubtful debt %	100	80	50	30	5	0	0				
	Doubtful debts total:	36 944.92	170 911.21	20 382.33	87 536.62	357.90	0.00	0.00	316 133.18			

Spent 0 seconds Reserve amount by groups of overdue invoices

Calculated reserve balance by objects

Picture (19)

If there is not an equal amount of data in the setting „Allowance for doubtful debts - groups of overdue invoices“ and „Allowance for doubtful debts - experiential allowance %“, you will receive an error message:

Sales Ledger

Customer: [] Customer salesman: [] Class: [] D account: [] (Customer Datafield) [] (Invoice datafield) []

Time: 31.12.2023 Object: [] PP account: [] Status: (all) (Customer Datafield) [] (Invoice datafield) []

Range: [] Doubtful Debts [] Type: (all) (Customer Datafield) [] (Invoice datafield) []

Show: (salesman) [] (comment) [] Currency: [] Precision: 0.01

Objects only prepayment invoices only overdue By Transaction time Currency Customer data Invoice project Invoice object D account Orderer Show delivery name Edit

Total: Object [] Overlaps are possible [] Sorted by: Customer [] Invoice No []

Buttons: Mail Print REPORT Make transaction

The fields "Allowance for doubtful debts - groups of overdue invoices" and "Allowance for doubtful debts - experiential allowance %" must have an equal amount of data.

Picture (20)

5.4.4 Transactions of the reserve for doubtful debts

A transaction for the reserve for doubtful accounts is created by pressing the „Make transaction“ button.



Important to know before making a transaction:

- Transactions for the reserve of doubtful debts must not be created with an object filter. One transaction must be made at a time, because selecting a filter will give the transaction an incorrect result. Transactions will not be correct even if „transaction objects“ are assigned to the accounts.
- Transactions to the reserve for doubtful debts can also be made manually, but in this case it must be done consistently, not mixed with the „Make transaction“ functionality.
- *In the future*, when creating a transaction for the reserve of doubtful debts, it will also be possible to choose whether you want to create the transaction via the object level or with a specific given object.

„Make transaction“ button:

- Using the „Make transaction“ button, transactions are made by the objects of the invoice headers („Object“ column). In the case of multi-level objects, all levels of the object are included in the transaction.

- Transactions are created according to the logic that if the balance of the reserve changes (increases or decreases), then the amounts of the change go to the transaction by object.
- You can create the transaction multiple times on the same date by pressing „Make transaction“, and if there are changes, the entry lines are overwritten.
- Transactions can be deleted and recreated if needed.

Before you start making a doubtful dept transaction, you can see how the transaction is divided between objects:

Sales Ledger

Customer [] Customer salesman [] Class [] account D [] (Customer Datafield) [] (Invoice datafield) []

Time 31.12.2023 Object [] PP account [] Status (all) [] (Customer Datafield) [] (Invoice datafield) []

Range [] Doubtful Debts [] Type (all) [] (Customer Datafield) [] (Invoice datafield) []

Show (salesman) [] (comment) [] Currency [] Precision 0,01 []

Objects only prepayment invoices only overdue By Transaction time Currency Customer data Invoice project Invoice object D account Orderer Show delivery name Edit

Total **Object** [] Overlaps are possible [] Sorted by Customer [] Invoice No [] Mail Print REPORT Make transaction

Object	Name	....-360	-359....-180	-179....-90	-89....-60	-59....-30	-29...0	1....	Unpaid	Prepayment	Balance	Doubtful	Reserv
HOOLDUS	Hooldus	7 586.00	173 723.53	4 860.00	252 765.00	2 918.00	26 506.92	47.10	458 406.55	-144 795.60	313 610.95	224 970.23	
HOTELLI_MAJAPIDAMINE	Hotelli majapidamine	900.00	22 300.00	6 400.00	1 200.00	1 800.00			32 480.00	0.00	32 480.00	22 390.00	
LADU	Ladu	2 440.00	3 703.91		400.00				6 543.91	0.00	6 543.91	5 523.13	
MUUK	Muuk			180.00					23 120.05	0.00	23 120.05	23 120.05	
MUUK HOOLDUS	Muuk		300.00	657.00	1 680.00				2 637.00	-8 505.00	-5 868.00	1 072.50	
MUUK HOOLDUS	Muuk	698.87	9 422.60	28 667.67	34 344.40	2 440.00			74 573.54	0.00	74 573.54	32 996.11	
TOITLUSTUS	Toitlustus	2 200.00	4 188.96		1 400.00				7 788.96	-1 000.00	6 788.96	5 971.17	
TURUNDUS	Turundus			180.00					180.00	0.00	180.00	90.00	
Total:		36 944.92	213 639.01	40 764.67	291 789.40	7 158.00	26 506.92	47.10	605 730.01	-154 300.60	451 429.41	316 133.18	
Doubtful debt %		100	80	50	30	5	0	0	0	0			
Doubtful debts total:		36 944.92	170 911.21	20 382.33	87 536.82	357.90	0.00	0.00	316 133.18				

Spent 0 seconds Before you start making a transaction in the reserve for doubtful debts, you can review the objects by selecting the "Object" filter. If necessary, you can make changes to objects before making a transaction.

Picture (21)

Example: The sales ledger is taken as of 31.12.2023 and a reserve transaction is created based on it:

Sales Ledger

Customer [] Customer salesman [] Class [] account D [] (Customer Datafield) [] (Invoice datafield) []

Time **31.12.2023** Object [] **Do not choose an object** PP account [] Status (all) [] (Customer Datafield) [] (Invoice datafield) []

Range [] Doubtful Debts [] Type (all) [] (Customer Datafield) [] (Invoice datafield) []

Show (salesman) [] (comment) [] Currency [] Precision 0,01 []

Objects only prepayment invoices only overdue By Transaction time Currency Customer data Invoice project Invoice object D account Orderer Show delivery name Edit

Total **Object** [] Overlaps are possible [] Sorted by Customer [] Invoice No [] Mail Print REPORT **Make transaction**

Created 200014

Object	Name	....-360	-359....-180	-179....-90	-89....-60	-59....-30	-29...0	1....	Unpaid	Prepayment	Balance	Doubtful	Reserv
HOOLDUS	Hooldus	7 586.00	173 723.53	4 860.00	252 765.00	2 918.00	26 506.92	47.10	458 406.55	-144 795.60	313 610.95	224 970.23	
HOTELLI_MAJAPIDAMINE	Hotelli majapidamine	900.00	22 300.00	6 400.00	1 200.00	1 800.00			32 480.00	0.00	32 480.00	22 390.00	
LADU	Ladu	2 440.00	3 703.91		400.00				6 543.91	0.00	6 543.91	5 523.13	
MUUK	Muuk			180.00					23 120.05	0.00	23 120.05	23 120.05	
MUUK HOOLDUS	Muuk		300.00	657.00	1 680.00				2 637.00	-8 505.00	-5 868.00	1 072.50	
MUUK HOOLDUS	Muuk	698.87	9 422.60	28 667.67	34 344.40	2 440.00			74 573.54	0.00	74 573.54	32 996.11	
TOITLUSTUS	Toitlustus	2 200.00	4 188.96		1 400.00				7 788.96	-1 000.00	6 788.96	5 971.17	
TURUNDUS	Turundus			180.00					180.00	0.00	180.00	90.00	
Total:		36 944.92	213 639.01	40 764.67	291 789.40	7 158.00	26 506.92	47.10	605 730.01	-154 300.60	451 429.41	316 133.18	
Doubtful debt %		100	80	50	30	5	0	0	0	0			
Doubtful debts total:		36 944.92	170 911.21	20 382.33	87 536.82	357.90	0.00	0.00	316 133.18				

Picture (22)

Transaction:

Finance - Transaction FIN: 200014 Saved

Type: FIN Number: 200014 Date: 31.12.2023 Reference: Description: Doubtful Debts

Debit: -215656.36

Credit: -215656.36 Difference: 0

No.	Accou	Object	Project	Description	Debit	Credit	VA	Date	Custor	Supplier	Resou	Cur. D	Cur. Cred	Currer	Rate
1	529901			Rounding cost		-0.01							-0.01	EUR	1
2	532101			Doubtful depts expense	141523.08							-141523.08		EUR	1
3	532101	HOOLDUS		Doubtful depts expense	-21200.00							-21200.00		EUR	1
4	532101	HOTELLI_MAJA		Doubtful depts expense	-5423.13							-5423.13		EUR	1
5	532101	HOOLDUS,4230		Doubtful depts expense	-23120.05							-23120.05		EUR	1
6	532101	MÜÜK		Doubtful depts expense	-652.50							-652.50		EUR	1
7	532101	MÜÜK,HOOLDI		Doubtful depts expense	-18026.43							-18026.43		EUR	1
8	532101	TOITLUSTUS		Doubtful depts expense	-5621.17							-5621.17		EUR	1
9	532101	HOTELLI_MAJA		Doubtful depts expense	-90.00							-90.00		EUR	1
10	113195			Doubtful depts - reserve		-231726.03							-231726.03	EUR	1

Picture (23)

Next time, the sales ledger is taken as of 30.06.2024 and based on it, a reserve transaction is created, which contains the change in the reserve > the initial balance of the reserve was 316,133.18 minus the final balance of the reserve 613,698.97 = an increase in the reserve 297,565.79

Sales Ledger

Customer: [dropdown] Customer salesman: [dropdown] Class: D account: [dropdown] (Customer Datafield) [dropdown] (Invoice datafield) [dropdown]

Time: 30.06.2024 Object: Doubtful Debts Do not choose an object

Range: [dropdown] Show: (salesman) [dropdown] (comment) [dropdown] Currency: [dropdown] Precision: 0.01

Total: Object [dropdown] Overlaps are possible Sorted by: Customer [dropdown] Invoice No [dropdown]

Buttons: Mail Print REPORT **Make transaction**

Object	Name	.....360	-359....180	-179....90	-89....60	-59....30	-29....0	1....	Unpaid	Prepayment	Balance	Doubtful Reserv
HOOLDUS	Hooldus	180 249.53	285 927.92	124 427.09	7 100.00	880.00	2 270.00		587 318.55	-143 650.77	443 667.78	473 379.42
HOTELLI_MAJAPIDAMINE	Hotelli majapidamine	23 200.00	9 400.00						29 480.00	0.00	29 480.00	30 720.00
LADU	Ladu	6 023.91	400.00						6 423.91	0.00	6 423.91	6 343.91
MÜÜK	Müük	23 120.05		342.00					23 462.05	0.00	23 462.05	23 291.05
MÜÜK,HOOLDUS	Müük	957.00	1 680.00	1 222.00	6 000.00	1 440.00			11 299.00	-9 749.00	1 550.00	4 712.00
TOITLUSTUS	Toitlustus	11 417.47	63 756.07	6 971.60					81 145.14	0.00	81 145.14	65 908.13
TURUNDUS	Turundus	6 388.96		2 100.00	1 000.00				9 488.96	0.00	9 488.96	7 738.96
			180.00	2 923.00					3 103.00	0.00	3 103.00	4 605.50
Total:		251 356.93	361 343.99	137 985.69	14 100.00	880.00	3 710.00	0.00	751 720.61	-153 399.77	598 320.84	613 698.97
Doubtful debt %		100	80	50	30	5	0	0				
Doubtful debts total:		251 356.93	289 075.19	68 992.85	4 230.00	44.00	0.00	0.00	613 698.97			

Picture (24)

Transaction:

Finance - Transaction FIN: 200015

Type: FIN Number: 200015 Date: 30.06.2024 Reference: Description: Doubtful Debts

Debit: 71262.65

Credit: 71262.65 Difference: 0

No.	Accou	Object	Project	Description	Debit	Credit	VA	Date	Custor	Supplier	Resou	Cur. D	Cur. Cred	Currer	Rate
1	529901			Rounding cost		0.01							0.01	EUR	1
2	532101			Doubtful depts expense	66869.15							66869.15		EUR	1
3	532101	HOOLDUS,4230		Doubtful depts expense	23120.05							23120.05		EUR	1
4	532101	HOTELLI_MAJA		Doubtful depts expense	-120.00							-120.00		EUR	1
5	532101	HOTELLI_MAJA		Doubtful depts expense	90.00							90.00		EUR	1
6	532101	HOOLDUS,4230		Doubtful depts expense	-22949.05							-22949.05		EUR	1
7	532101	MÜÜK		Doubtful depts expense	2411.00							2411.00		EUR	1
8	532101	MÜÜK,HOOLDI		Doubtful depts expense	240.00							240.00		EUR	1
9	532101	TOITLUSTUS		Doubtful depts expense	230.00							230.00		EUR	1
10	532101	HOTELLI_MAJA		Doubtful depts expense	1371.50							1371.50		EUR	1
11	113195			Doubtful depts - reserve		22106.05							22106.05	EUR	1

Picture (25)

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