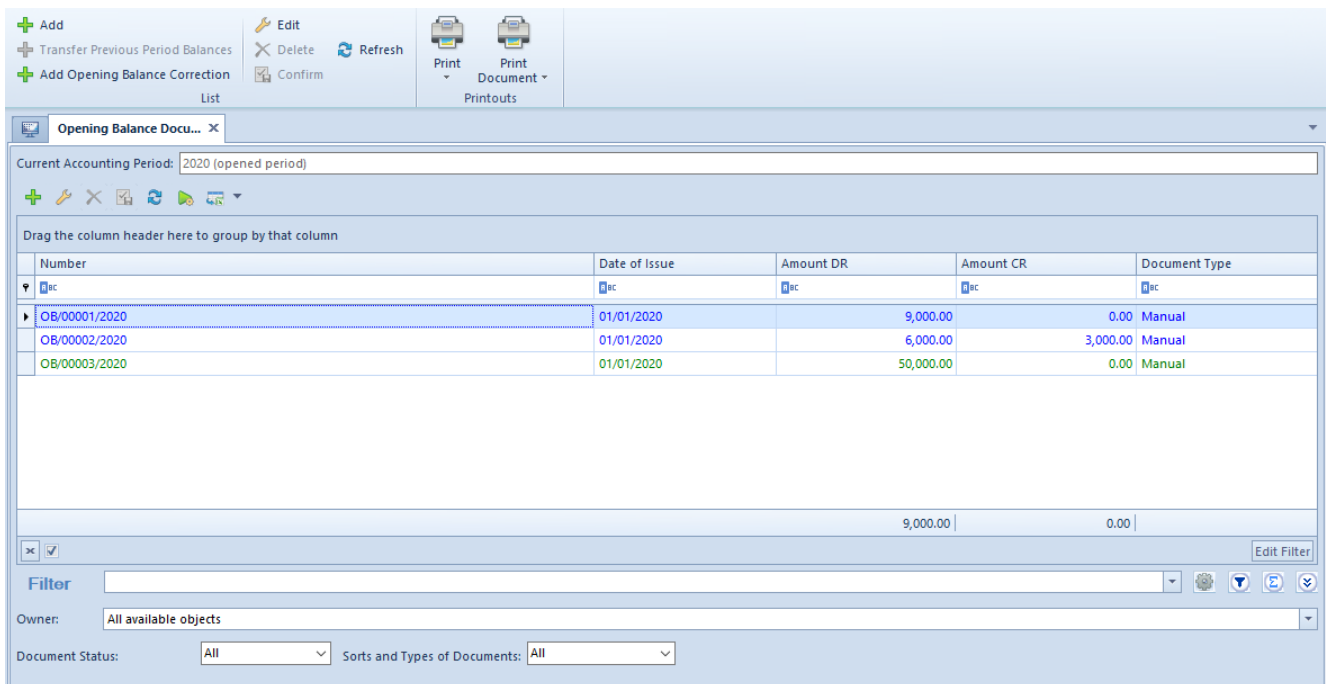


Opening balance document list

Opening balance documents define initial situations on accounts in a given accounting period. When starting work with the system, the opening balance should be entered manually, whereas in successive accounting periods, the opening balance can be transferred from the previous accounting period, on the basis of its ending balances.

A list of opening balance documents is available from the level of the menu *Accounting*, under the **[Opening Balance]** button.



Number	Date of Issue	Amount DR	Amount CR	Document Type
OB/00001/2020	01/01/2020	9,000.00	0.00	Manual
OB/00002/2020	01/01/2020	6,000.00	3,000.00	Manual
OB/00003/2020	01/01/2020	50,000.00	0.00	Manual
		9,000.00	0.00	

Opening Balance Documents list

The list contains <<standard buttons>> and, additionally:

- **[Add]** – allows for manual addition of an opening balance document. The functionality provides possibility of generating payments for items of documents registered on directory accounts of clearing type which are associated with a given entity.
- **[Transfer Previous Period Balances]** – allows for adding an opening balance document on the basis of the previous

accounting period. The document can be added, when all automatic opening balance documents (AOB) and their corrections (AOBC) are confirmed.

Note

An automatic opening balance (AOB) and its correction (AOBC) include only confirmed entries (entries transferred to the general ledger). If there are unconfirmed entries in the previous accounting period, the created opening balance is incomplete.

- **[Add Opening Balance Correction]** – allows for adding an opening balance correction. Automatic creation of an opening balance correction is executed by selecting once again the button **[Transfer Previous Period Balances]**.

Detailed description of adding of OB documents is available in article <<Adding opening balance>>.

In the window of opening balance documents, there is *Current Accounting Period* (not editable) field. The status of the [accounting period](#) is indicated in brackets – *Closed* or *Open*.

The list of opening balance documents is composed of the following columns:

- **Number**
- **Date of Issue**
- **Amount DR**
- **Amount CR**
- **Document Type** – the column takes on value *Manual* (for documents added manually or imported) or *Automatic* (for documents created on the basis of previous accounting period).
- **Description** (hidden by default)
- **Currency** (hidden by default)
- **Owner** (hidden by default)

Detailed description of functioning of the filters can be

found in category <<Searching and filtering data>>

Additionally, the list can be filtered by the following options:

- **Document Status** – available options: *All*, *Unconfirmed*, *Confirmed* and *Corrections*. A confirmed document cannot be modified or deleted. In case it is necessary to edit data, it is possible to generate a document correction.
 - **Sorts and Types of Documents** – available options:
 - *OB* – opening balance document added manually
 - *AOB* – opening balance document created automatically on the basis of previous accounting period
 - *OBC* – opening balance correction added manually
 - *AOBC* – opening balance correction created automatically on the basis of previous accounting period. It contains entries which are a difference between the closing balance of the previous accounting period and the opening balance of the current accounting period.
-

Single-sided entries from opening balance documents

Opening balance documents create single-sided entries which are registered in a special predefined <<journal>> symbolized with *OB* and named *Opening Balance*.

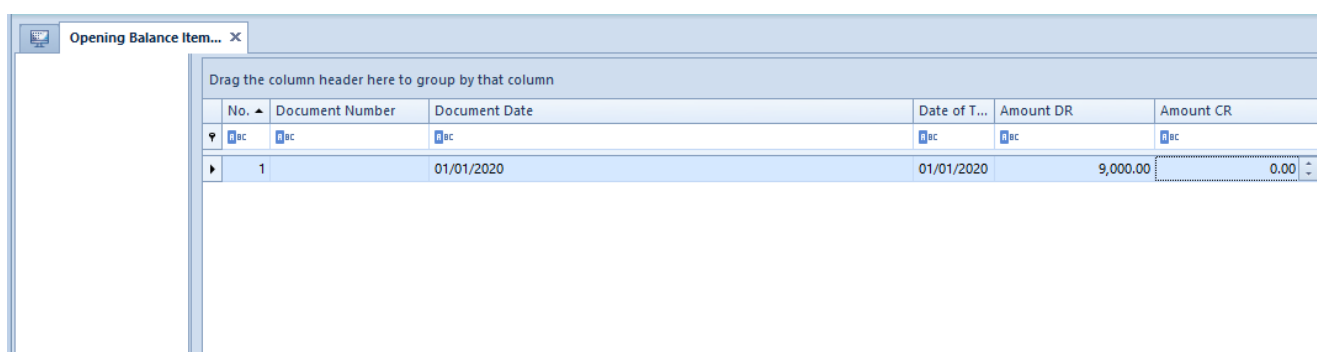
Single-sided entries are created for each type of opening balance document, both when registering documents (*OB*, *OBC*) manually and while transferring the opening balance from the previous <<accounting period>> (*AOB*, *AOBC*). Single-sided

entries are associated with the amounts of opening balance documents (Opening balance document → tab Amounts). Moreover, single-sided entry of manually entered documents (OB, OBC), which items were registered on a clearing account of directory type for entity, is associated with the opening balance <<document payment>>.

Opening balance single-sided entries are not included in sales registered in a given accounting period. They are included only in the beginning balances and balances of accounts.

The status of opening balance single-sided entry (*Unconfirmed*, *Confirmed*) depends on the status of the opening balance document.

From the level of the amount of opening balance document (*Opening balance document item* → tab Amounts), it is possible to view the associated single-sided entry with the use of buttons [**View Debit Journal Entry**] or [**View Credit Journal Entry**] available in the *Journal Entry* group of buttons. The group of buttons is active, when a data row is selected. To be able to display the single-sided entry for a newly selected amount, first, it is necessary to save the entire OB document.



Drag the column header here to group by that column					
No. ▲	Document Number	Document Date	Date of T...	Amount DR	Amount CR
1		01/01/2020	01/01/2020	9,000.00	0.00

Buttons available in the main menu, from the level of the tab Amounts of an opening balance item.

Note

Opening balance single-sided entries are registered in the ledger with a date which equals to the first day of the accounting period.

General		Attributes	
General			
No.:	<input type="text" value="2"/>	Dates	
Document Number:	<input type="text" value="OB/00001/2020"/>	Date of Transaction:	<input type="text" value="01/01/2020"/>
Customer/Vendor	<input type="text"/>	Date of Issue:	<input type="text" value="01/01/2020"/>
Accounts		Other	
Account DR	<input type="text"/>	Description: <input type="text"/>	
Account CR	<input type="text" value="100"/>		
Amount		VAT Rate: <input type="text"/>	
Amount:	<input type="text" value="9,000.00"/>	EUR	

Tab General of opening balance single-sided entry

Tab *General* of opening balance single-sided entry

Document Number – document number entered from the level of the tab *Amounts* of an opening balance document. If the number is not entered, the document receives the system number of opening balance.

Customer/Vendor – business entity selected from the level of the tab *Amounts* of an opening balance document; if not selected, the field remains empty.

Account DR/Account CR – account entered from the level of the tab *Amounts* of an opening balance document.

Amount – amount in the system currency entered from the level of the tab *Amounts* of an opening balance document.

Amount in Currency – amount in foreign currency entered from the level of the tab *Amounts* of an opening balance document.

Date of Transaction – date of transaction entered on the amount of an opening balance.

Date of Issue – date of document entered on the amount of an opening balance.

Description – empty field.

VAT Rate – empty field

Tab *Clearings* of opening balance single-sided entry

The opening balance single-sided entries registered on a clearing account have an additional tab *Clearings*. Detailed description of the functionality can be found in article <<Clearings>>.

Adding opening balance

General information

In the system, it is possible to add an opening balance:

- **Automatic** – the functionality allows for adding an opening balance document on the basis the the previous accounting period.
- **Manual** – the functionality allows not only for entering beginning balances, but also enables to generate payments for entries registered on directory clearing accounts associated with a particular entity. Entries on accounts can correspond to unpaid invoices from previous years.

Note

An opening balance can be saved (it will be still possible to edit or delete it) or confirmed (it will not be possible to edit or delete it, but it will be possible to generate a correction to it).

Adding automatic opening balance

Note

An automatic opening balance (AOB) and its correction (AOBC) include only confirmed entries (entries transferred to the general ledger). If there are unconfirmed entries in the previous accounting period, the created opening balance is incomplete.

To add an automatic OB document, in menu *Accounting* → *Opening Balance*, it is necessary to click on [**Transfer Previous Period Balances**] button. A form allowing for selection of accounts whose balances must be transferred as opening balance is opened, that is the opening balance in a new accounting period.

The following options are available when generating an automatic opening period:

- **Transfer Accounts:**
 - *All* – transfers balances for all accounts with checked parameter *Transfer the opening balances*, in period from which the balance is being transferred
 - *Selected* – the user is transferred to the chart of accounts where it is possible to select these accounts whose balances must be transferred
- **Display in Log:**
 - Errors and warnings
 - All

The opening balance is transferred for accounts with parameter *Transfer the opening balances* in period from which the balance is being transferred.

An automatic opening balance can be saved or confirmed.

In order to create an automatic opening balance correction

(A0BC), it is necessary to click again on the button [**Transfer Previous Period Balances**]. An A0BC document can be added, when all automatic opening balance documents (A0B) and automatic opening balance corrections (A0BC) are confirmed. If at least one document is not confirmed, it will not be possible to transfer the opening balance. In such case, the following error message is displayed: *“Unable to transfer the OB because there are unconfirmed AOB: [OB document number]”*.

Adding manual opening balance

To add an OB document manually, it is necessary to select the button [**Add**] from menu *Accounting → Opening balance*. An opening balance form appears.

The screenshot shows the 'Opening Balance' form with the following details:

- Number:** OB / AUTO / 2020
- Date of Issue:** 01/01/2020
- Amount DR:** 0.00 PLN
- Amount CR:** 0.00 PLN
- Unbalanced Amount:** 0.00 PLN
- Description:** (Empty text area)
- Owner:** Company

No.	Account	Account Name	Amount DR	Amount CR	Currency
RBC	RBC	RBC	RBC	RBC	RBC

Opening balance form

The form is composed of the following elements:

Tab *Opening balance*

Number – assigned in accordance with the settings of the numeration scheme

Date of Issue – by default, the system suggests the first date of a current accounting period with the possibility of changing it. Changing date of issue of an opening balance does not change dates (of posting, of operation and of issue) on a journal entry generated to the opening balance.

Amount DR – field provided for information purposes, displays the number of items registered on accounts on the DR side

Amount CR – field provided for information purposes, displays the number of items registered on accounts on the CR side

Unbalanced amount – field provided for informational purposes, displays the difference between the values on DR and CR accounts. It is calculated automatically by the system. The system allows for saving a document whose amount is unbalanced, but informs about it with an appropriate message.

Owner – by default, it is the center to which the user issuing the OB document is logged-in

Description – in this field it is possible to enter additional notes to the added document

Table of opening balance document items – contains all the items of an opening balance

The table of opening balance items is composed of the following columns:

- **Account**
- **Account Name**
- **Amount DR**
- **Amount CR**
- **Currency** – set on the basis of the currency of the bookkeeping account
- **Amount in Currency DR** (hidden by default) – the column appears on the list, if a currency account is selected on an OB document item
- **Amount in Currency CR** (hidden by default) – the column appears on the list, if a currency account is selected on an OB document item.

An item can be added to an opening balance document in two ways:

- directly in table
- through form

Adding an item directly in table

To add an item, it is necessary to select the button [**Add in Table**] from the *Items* group of buttons. A row in which it is possible to enter data, appears in the table. A user must fill in the following columns: *Account*, *Amount Dr* i *Amount Cr*. Columns: *Account Name* and *Currency* are filled in automatically after an account is selected. Additionally, after selecting an account in a currency different than the system currency, additional columns appear in the table: *Amount in Currency DR* and *Amount in Currency CR*.

Adding an item through form

To add an item to cost allocation in table, it is necessary to click on [**Add Through Form**] button placed in *Items* group of buttons. A form with data to complete is opened.

The screenshot shows a software interface for adding an opening balance item. It features a tabbed interface with 'Amounts', 'Payments', and 'Attributes' tabs. The 'Account' field is populated with '201-1-2-COMARCH'. Below it is a 'Create account' checkbox. To the right, there are two numeric input fields: 'Amount DR' with the value '10,000.00' and 'Amount CR' with the value '0.00', both with 'PLN' as the currency. At the bottom, there is a 'Customer/Vendor' dropdown menu currently showing 'Comarch S.A.'

Opening balance item form

Tab *Opening Balance Item*

Account – mandatory field used to insert the account number

Account DR – mandatory field. Debit side of an account, contains entries which debit the account. In case an account in foreign currency is selected on OB item, an additional field where it is necessary to enter the amount in the foreign currency, is available.

Account CR – mandatory field. Credit side of an account, contains positive entries. In case an account in foreign

currency is selected on OB item, an additional field where it is necessary to enter the amount in the foreign currency, is available.

Note

The system does not allow for saving an item without account or amounts. The button [**Save**] remains inactive.

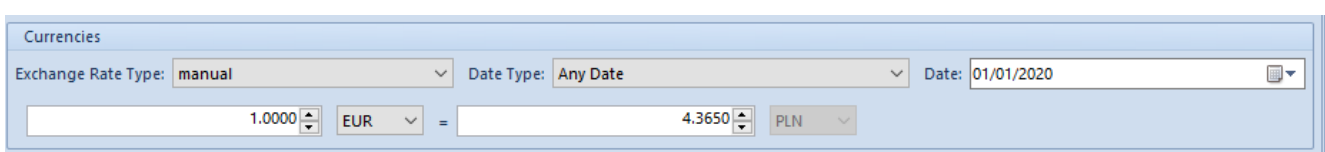
Create account – checking this parameter allows for creating a directory account for an entity

[**Customer/Vendor**], [**Employee**], [**Institutions**], [**Banks**] – with the use of this button, it is possible to assign an entity to a given opening balance item. After selecting the button, it is possible to select one of the following entity types: *Customer/Vendor*, *Employee*, *Institutions* and *Bank*. After selecting the button [**Customer/Vendor**], [**Employee**]/ [**Institutions**], [**Banks**], the user is transferred to the list of selection of a given entity.

Section *Currencies*

This section is available, when on a OB document item an account in foreign currency is selected. It allows for selecting an exchange rate according to which a document item is to be recalculated.

In order to select an exchange rate by which the system will recalculate the opening balance amount into the system currency, it is necessary to specify the *Exchange Rate Type* and the *Date Type*. If in the system, there is a default exchange rate for the OB document registration date, it is suggested automatically/



The screenshot shows a window titled "Currencies" with the following fields and values:

- Exchange Rate Type: manual
- Date Type: Any Date
- Date: 01/01/2020
- Input field 1: 1.0000
- Input field 2: EUR
- Input field 3: 4.3650
- Input field 4: PLN

Section *Currencies* on opening balance form

Tab *Amounts* on opening balance item

The tab allows for defining amounts composing an opening balance item. Successively added items, associated, e.g., with a given clearing account, reflect unpaid documents from the previous accounting period being the opening balance of the account.

The amounts can be added directly in table or through form.

- **Adding of amount directly in table** – in order to do so, click [Add]. Then, a row for entering of amounts appears. It is necessary to specify Cr amount or/and Dr amount. Other columns are not mandatory.
- **Adding of amount through form** – in order to do so, click [Add Through Form]. Then, a form for entering of data appears.

The screenshot shows the 'Amounts' tab in a software application. The form is divided into two tabs: 'Amounts' (selected) and 'Attributes'. The 'Amounts' tab contains the following fields:

- Account:** 203-COMARCH_EUR
- Customer/Vendo:** Comarch S.A.
- Date of Transaction:** 01/01/2020
- Document Date:** 01/01/2020
- Payment Form:** Cash
- Amount DR:** 500.00 EUR
- Amount CR:** 0.00 EUR
- Document Number:** (empty)
- Due Date:** 01/01/2020

Below these fields is a 'Currencies' section with the following fields:

- Exchange Rate Type:** manual
- Date Type:** Any Date
- Date:** 01/01/2020
- Exchange Rate:** 1.0000 EUR = 4.3650 PLN

Form of opening balance item for an account in foreign currency

The form of the *Amounts* tab is composed of the following elements:

Amount – mandatory field. The account is transferred from an opening balance item to which particular amounts reflecting unpaid invoices are added. The field cannot be edited.

Customer/Vendor – entity with which an account is associated. The field cannot be edited.

Amount DR – mandatory field, in the case of an account in foreign currency, an additional account for entering the amount in foreign currency is available

Amount CR – mandatory field, in the case of an account in foreign currency, an additional account for entering the amount in foreign currency is available

Date of Transaction – allows for entering the date of a transaction associated with a given amount. By default, this is the date of issue selected in the OB header.

Document Date – allows entering of date of the document interrelated with a given amount. By default, this is the date of issue selected in the OB header.

Payment Form – payment form from invoice associated with a given amount. In case of items registered in a customer/vendor directory account, the payment form is determined on the basis of data specified in customer/vendor form.

Payment Form – payment form from invoice associated with a given amount.

Document Number – number of an invoice associated with a given amount In case of items registered in a customer/vendor directory account, the payment form is determined on the basis of data specified in customer/vendor form.

Section *Currencies*

Allows for entering exchange rate on the same principle as to an opening balance item.

Tab *Payments on opening balance item*

It contains the list of payments generated for individual amounts of opening balance, entered to a directory clearing account associated with the entity.

Note

The AOB and AOBK documents (automatic) do not generate payments or clearings. Only OB and OBC documents registered on directory accounts of clearing type associated with an entity generate payments and clearings.

A user is able to edit a given payment and complete it. Payment from an accounting note document is subject to the same rights as payments generated for trade documents. The possibility of completing a payment from an unconfirmed opening balance document constitutes an exception.

Detailed information regarding payments for documents can be found in category <<Payments>>.

Tab Attributes

The tab contains a list of attributes assigned to an opening balance item. Detailed description of the tab Attributes can be found in article <<Attributes>>

Tab Analytical Description

The system allows for entering analytical description on the level of an opening balance. Detailed description of the functionality can be found in article <<Analytical description on opening balance document>>.

Tabs Attributes and Change History and Attachments

Detailed description of tabs can be found in article <<Tab Discount Codes, Analytical Description, Attributes, Attachments and Change History>>.