100 HOURS COMPUTER TRAINING UNDER SYLLABUS 2012

The Institute of Cost Accountants of India
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100-HOURS COMPULSORY COMPUTER TRAINING PROGRAM

INTERMEDIATE

– A TECHNICAL GUIDE

The Institute of Cost Accountants of India
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Revised Syllabus of 100-hours Compulsory Computer Training for CMA Intermediate Course

1.	**Computer Fundamentals-** • Introduction to Computer • Computer System - Essentials and part of computers to run the system - Memory, Input-Output Devices	**2 hours**
2.	**Operating System-** • Introduction, Overview • Windows Operating System	**2 hours**
3.	**MS-Word-** • Introduction • Document – creation, editing, printing • Making Tables • Spell Check and Grammar Check • Finding ,Replacing and Proofing Text • Bullets & Numbering • Tabs • Paragraph Formatting • Page Formatting • Insertion of Page no; Header and Footer • Mail Merge • Security Features in MS Word • Checking and Removing Virus • Converting word document to web document, PDF Files	**6 hours**
4.	**MS Excel-** • Introduction • Creating a workbook • Using sheets in a workbook • Editing, Copying, Formatting Data • Cell Referencing, Ranges • Application of Auto/Advance Filter, Sorting, Subtotal • Mathematical, Logical, Statistical and Financial function • Application of V/H look up and validation • Creating Macros • Pivot Tables and Charts • Project on preparation of MIS Report	**20 hours**
5.	**MS PowerPoint** • Introduction • Opening a presentation • Adding Slides • Fonts, styles, effect, alignment, text direction • Background Themes and Styles • Tables, Charts, Graphs • Clip Art/Scanned Object • Project on preparation of Power point presentation	**8 hours**

6.	**MS Access** • Overview of Access • What is Access used for • Access Basics • Data Compiling in Access • Different Objects of MS Access • Tables ; Queries ; Forms; Reports • Database Concepts-Data, DBMS,RDBMS	**8 hours**
7.	**Accounting Package-Tally ERP 9** • Features of Tally ERP 9 • Creation, Modification and Deletion-Company, Group, Ledger • Security Control, Back-up and Restore Process • Accounting Vouchers and Inventory Entries • Financial Statement • Budgeting • RATIO Analysis • Cash Flow Analysis • Cost Centre-Creation and Allocation • VAT, CST, SERVICE TAX, TDS-Accounting Entry in Tally ERP • Company Merging and Splitting • Reports in Tally ERP • Export/Import of data	**30 hours**
8.	**Web Technology** • Basic Concept of Internet • Services and Languages used in Internet • Types of Internet Connection, Address, Protocol, Browsers • Difference between Internet, Intranet, Extranet, www	**4 hours**
9.	**e-filing-** • e-TDS • Corporate Return • On line Application of PAN • Documentation and e-filing of PF/ESI • ACES (Automation of Customs, Excise & Service Tax)- Returns • VAT Return filling concept	**14 hours**
10.	**XBRL Taxonomy** • Concept of XBRL Costing Taxonomy • Taxonomy and Tagging Concept • Process of preparation of Instant Documents	**6 hours**

INTRODUCTION TO COMPUTER AND WEB

UNIT - 1

COMPUTER FUNDAMENTAL

Introduction to Computer→

A computer is a general purpose device that can be programmed to carry out a finite set of arithmetic or logical operations. Or other words you can say Computers are machines that performs tasks or calculations according to a set of instructions, or programs.

Computer System→

Computer System consists of Hardware and Software.

Hardware→

Hardware, in the computer word, refers to physical components that make up a computer system.

There are many different kinds of hardware that can be installed inside, and connected to the outside, of a computer.

Here are some common individual computer hardware components that you'll often find inside a modern computer.

Here is some common hardware that you might find connected to the outside of a computer:

- Motherboard
- Central Processing Units (CPU)
- Random Access Memory
- Power Supply
- Video Card
- Hard Drive (HDD)
- DVD Drive
- Solid-State Drive (SSD)
- Optical Drive

Input Device →

It is used to input data into a computer system.

- Keyboard
- Mouse
- Scanner
- Analog Modem
- Joysticks
- Webcam
- Microphone
- Tape Drive
- Zip Drive

Output Device→

It is used see the output of your work.

- Monitors
- Printers
- Projectors
- Speakers

Software→

Software is generic term for organized collections of computer data and instructions, often broken into two major categories: System Software and Application Software.

System Software→

System software that provides the basic non-task-specific functions of the computer. System Software is responsible for controlling, integrating and managing the individual hardware Components of a computer systems so that other software and the users of the system see it as functional unit without having to be concerned with low-level details such as transferring data from memory to disk, or rendering text onto a display. Generally System Software consists of an Operating System and some fundamental utilities such as disk formatters, file manager, display managers, text editors, user authentication (login) and management tools and networking and device control tools.

Application Software→

Application Software which is used by users to accomplish specific tasks. Application Software, on the other hand, is used to accomplish specific tasks other than just running the computer system. Application Software may consist of a single program, such as an image viewer, a small collection of programs that work closely together to accomplish a task, such as a spreadsheet or text processing system, a large collection of related but independent programs and package that have a common user interface or shared data format, such as Microsoft Office, which consists of closely integrated word processor, spreadsheet, database etc. ; or a software systems such as a database management system, which is a collection of fundamental programs that may provide some service to a variety of other independent applications.

UNIT - 2

OPERATING SYSTEM

Introduction →

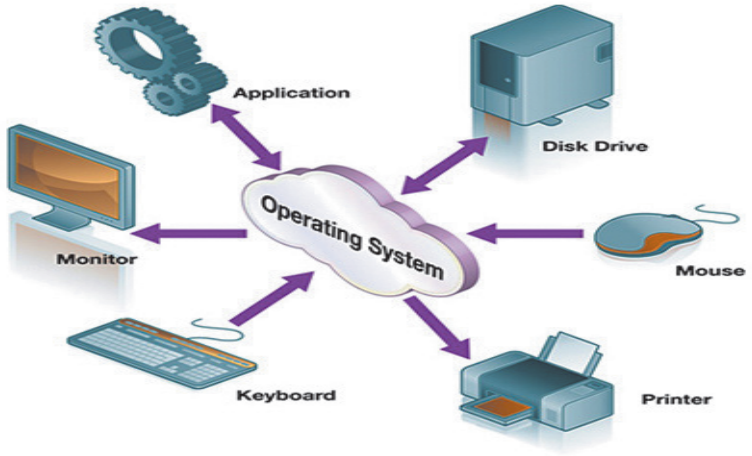
Modern general-purpose computers, including personal computers and mainframes, have an operating system to run other programs, such as application software. Examples of operating systems for personal computers include Microsoft Windows, Mac OS (and Darwin), UNIX, and Linux.

The lowest level of any operating system is its kernel. This is the first layer of software loaded into memory when a system boots or starts up. The kernel provides access to various common core services to all other system and application programs. These services include, but are not limited to: disk access, memory management, task scheduling, and access to other hardware devices.

As well as the kernel, an operating system is often distributed with tools for programs to display and manage a graphical user interface (although Windows and the Macintosh have these tools built into the operating system), as well as utility programs for tasks such as managing files and configuring the operating system. They are also often distributed with application software that does not relate directly to the operating system's core function, but which the operating system distributor finds advantageous to supply with the operating system.

The delineation between the operating system and application software is not precise, and is occasionally subject to controversy. From commercial or legal points of view, the delineation can depend on the contexts of the interests involved. For example, one of the key questions in the United States v. Microsoft antitrust trial was whether Microsoft's web browser was part of its operating system, or whether it was a separable piece of application software.

Like the term "operating system" itself, the question of what exactly should form the "kernel" is subject to some controversy, with debates over whether things like file systems should be included in the kernel. Various camps advocate microkernels, monolithic kernels, and so on.



Operating systems are used on most, but not all, computer systems. The simplest computers, including the smallest embedded systems and many of the first computers did not have operating systems. Instead, they relied on the application programs to manage the minimal hardware themselves, perhaps with the aid of libraries developed for the purpose. Commercially-supplied operating systems are present on virtually all modern devices described as computers, from personal computers to mainframes, as well as mobile computers such as PDAs and mobile phones.

Histories of Operating Systems→

An operating system (OS) is a software program that manages the hardware and software resources of a computer. The OS performs basic tasks, such as controlling and allocating memory, prioritizing the processing of instructions, controlling input and output devices, facilitating networking, and managing files.

The first computers did not have operating systems. However, software tools for managing the system and simplifying the use of hardware appeared very quickly afterwards and gradually expanded in scope. By the early 1960s, commercial computer vendors were supplying quite extensive tools for streamlining the development, scheduling, and execution of jobs on batch processing systems. Examples were produced by UNIVAC and Control Data Corporation, amongst others.

Through the 1960s, several major concepts were developed, driving the development of operating systems. The development of the IBM System/360 produced a family of mainframe computers available in widely differing capacities and price points, for which a single operating system OS/360 was planned (rather than developing ad-hoc programs for every individual model).

This concept of a single OS spanning an entire product line was crucial for the success of System/360 and, in fact, IBM's current mainframe operating systems are distant descendants of this original system; applications written for the OS/360 can still be run on modern machines. OS/360 also contained another important advance: the development of the hard disk permanent storage device (which IBM called DASD). Another key development was the concept of time-sharing: the idea of sharing the resources of expensive computers amongst multiple computer users interacting in real time with the system. Time sharing allowed all of the users to have the illusion of having exclusive access to the machine; the Multics timesharing system was the most famous of a number of new operating systems developed to take advantage of the concept.

Multics, particularly, was an inspiration to a number of operating systems developed in the 1970s, notably UNIX. Another commercially-popular minicomputer operating system was VMS.

The first microcomputers did not have the capacity or need for the elaborate operating systems that had been developed for mainframes and minis; minimalistic operating systems were developed. One notable early operating system was CP/M, which was supported on many early microcomputers and was largely cloned in creating MS-DOS, which became wildly popular as the operating system chosen for the IBM PC (IBM's version of it was called IBM-DOS or PC-DOS), its successors making Microsoft one of the world's most profitable companies. The major alternative throughout the 1980s in the microcomputer market was Mac OS, tied intimately to the Apple Macintosh computer.

By the 1990s, the microcomputer had evolved to the point where, as well as extensive GUI facilities, the robustness and flexibility of operating systems of larger computers became increasingly desirable. Microsoft's response to this change was the development of Windows NT, which served as the basis for Microsoft's entire operating system line starting in 1999. Apple rebuilt their operating system on top of a Unix core as Mac OS X, released in 2001. Hobbyist-developed reimplementations of Unix, assembled with the tools from the GNU project, also became popular; versions based on the Linux kernel are by far the most popular, with the BSD derived Unix's holding a small portion of the server market.

The growing complexity of embedded devices has a growing trend to use embedded operating systems on them.

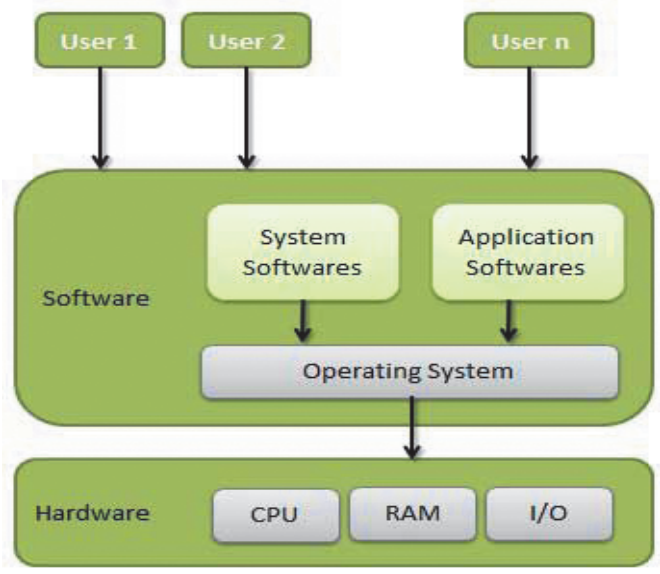
Operating System – Overview→

An operating System (OS) is an intermediary between users and computer hardware. It provides users an environment in which a user can execute programs conveniently and efficiently.

In technical terms, It is a software which manages hardware. An operating System controls the allocation of resources and services such as memory, processors, devices and information.

Definition→

An Operating System is a program that acts as an interface between the user and the computer hardware and controls the execution of all kinds of programs.



Following are some of important functions of an operating System.

- Memory Management
- Processor Management
- Device Management
- File Management
- Security
- Control over system performance
- Job accounting
- Error detecting aids
- Coordination between other software and users

Memory Management→

Memory management refers to management of Primary Memory or Main Memory. Main memory is a large array of words or bytes where each word or byte has its own address.

Main memory provides a fast storage that can be accessed directly by the CPU. So for a program to be executed, it must be in the main memory. Operating System does the following activities for memory management.

Keeps tracks of primary memory i.e. which part of it are in use by whom and which parts are not in use.

In multiprogramming, OS decides which process will get memory space when and how much.

Allocates the memory when the process requests it to do so.

De-allocates the memory when the process no longer needs it or has been terminated.

Processor Management →

In multiprogramming environment, OS decides which process gets the processor when and how much time it needs. This function is called process scheduling. Operating System does the following activities for processor management.

Keeps tracks of processor and status of processes. Program responsible for this task is known as traffic controller.

Allocates the processor (CPU) to a process.

De-allocates processor when processor is no longer required.

Device Management →

OS manages device communication via their respective drivers. Operating System does the following activities for device management:

Keeps tracks of all devices. Program responsible for this task is known as the I/O controller.

Decides which process gets the device when and for how much time.

Allocates the device in an efficient way.

De-allocates devices.

File Management →

A file system is normally organized into directories for easy navigation and usage. These directories may contain files and other directions. Operating System does the following activities for file management:

Keeps track of information, location, uses, status etc. The collective facilities are often known as file system.

Decides who gets the resources.

Allocates the resources.

De-allocates the resources.

Other Important Activities →

Following are some of the important activities that Operating System does.

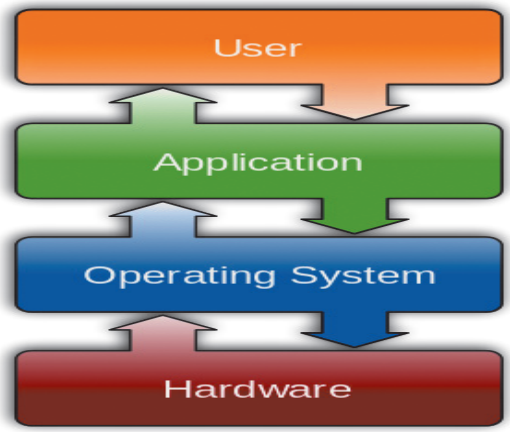
Security – By means of password and similar other techniques, preventing unauthorized access to programs and data.

Control over system performance -- Recording delays between request for a service and response from the system.

Job accounting – Keeping track of time and resources used by various jobs and users.

Error detecting aids – Production of dumps, traces, error messages and other debugging and error detecting aids.

Coordination between other software's and users -- Coordination and assignment of compilers, interpreters, assemblers and other software to the various users of the computer systems.



Windows Operating System →

Introduction →

The Windows XP Operating System is a graphical user interface (GUI) developed by the Microsoft Corporation. The purpose of this document is to assist the user in learning the basic fundamentals of the Windows XP Operating System. The Introduction to Windows XP workshop is recommended for people unfamiliar with computers and will serve as a foundation for the other Windows related workshops.

Basic Terminology →

Monitor: The television-like screen that displays the visual representation of the computer's contents.

Floppy Disk: Storage device used for storing small programs or data. Most diskettes are 3.5" in size and can store 1.4 Megabytes (MB) of information. A new kind of diskette, called a Zip Disk, can hold as much as 250 MB or more.

Hard Disk: Storage device found in the computer which is used for storing instructions and data. Hard disks are capable of storing gigabytes (GB) of data (thousands of Megabytes).

CD-ROM: Compact Disk Read Only Memory storage media. CD-ROMs have a similar appearance to audio CDs. Computer programs are often stored on these discs because of their large storage capacity.

CD-R/RW: A compact disk, similar to a CD-ROM, except it can have information recorded on it. Some types are capable of being recorded multiple times.

RAM: Random Access Memory. RAM is found inside the computer and is used to temporarily store instructions and data for processing.

Mouse: A handheld device which controls cursor movements on the screen. A button on the mouse can be used to select programs/files by clicking once on the program/file icon. It can also be used to launch programs/files by rapidly clicking twice on the icons (double clicking).

Left-Click: Pressing the left button of the mouse once. (Used for selecting icons and opening programs.)

Right-Click: Pressing the right button of the mouse once. (Used for opening contextual menus.)

Single-Click: Clicking once (with the left mouse button) on the icon to select the icon.

Double-Click: Clicking twice (with the left mouse button) on the icon to activate the icon. Activating the icon will run the program or open the file that is associated with the icon.

Drag/Drag-and-Drop: This is used to move files around on the computer. It may also be used to copy files from hard drive to floppy drive and vice-versa. To drag a file, left-click and hold down the button. Move the icon to the new location and let go of the mouse button.

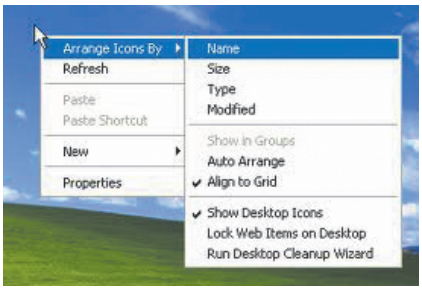
Network Login →

To log on to the Network, press the OK button at the Login screen. You now have access to the various programs that are network accessible.

Desktop

The computer screen that is displayed is called the Desktop. As you move the mouse around with your hand, you see the mouse pointer move accordingly on the computer desktop. The icons on the desktop correspond to commonly used programs found in the computer. These icons are actually shortcuts to the programs themselves and double-clicking the icons will launch the programs automatically.

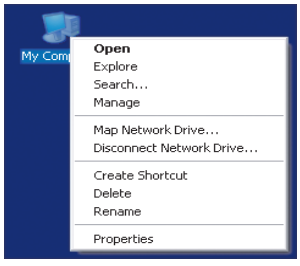
You can also use the right mouse button to open up different commands. Right-click on an empty area of the desktop and arrange the icons by name.



My Computer →

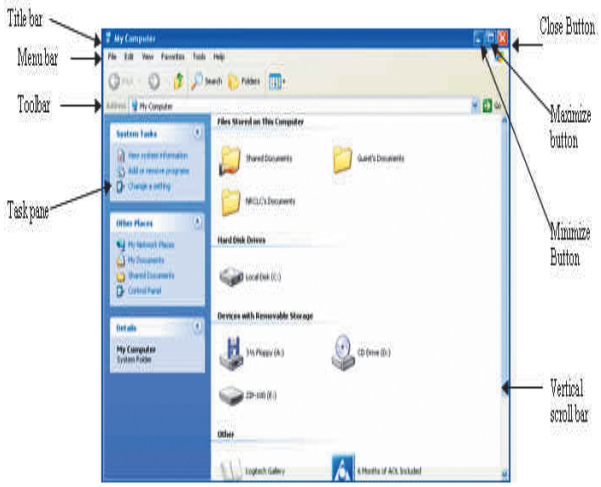
The My Computer icon will show a listing of the computer's disk drives, network drives, and system files/ folders. Local files or folders are found on the computer's drives here as remote files or folders are found on the network drives. Double-clicking on the drive letter will open the contents of that drive.

You can also right-click on the icons to do advanced functions.



Title Bar, Menu Bar, Tool Bar →

The Title Bar shows the name of which window you are viewing.



Minimize/Maximize/Restore/Close →

Every window in the XP operating system will have a series of buttons on the top right corner of the Title Bar. Close Maximize Minimize Restore Window.

My Documents →

The My Documents folder is the default folder where most of the Windows XP programs will save your files.

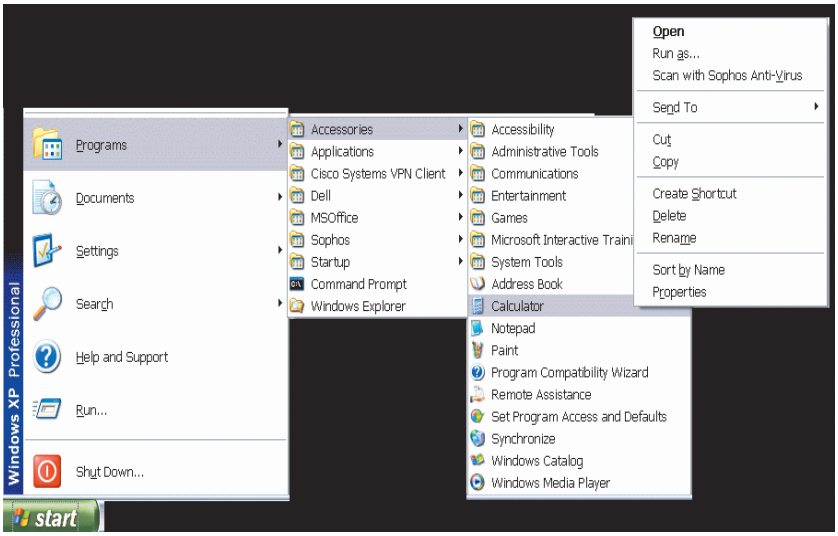
Taskbar →

Time and date are found on the right-hand side of the Taskbar and can be changed by double clicking on the numbers that display the time.

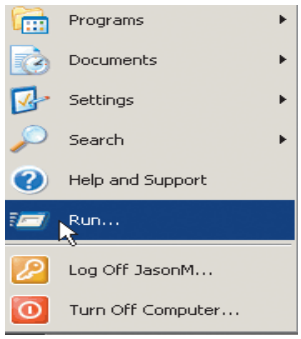
Start Menu→

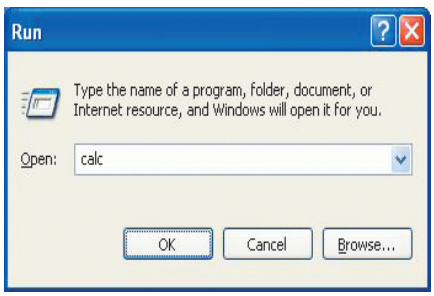
The Start Menu contains shortcuts to the most commonly used programs that are found on your computer.

Clicking Start -> Programs -> Accessories -> Calculator will launch the calculator program



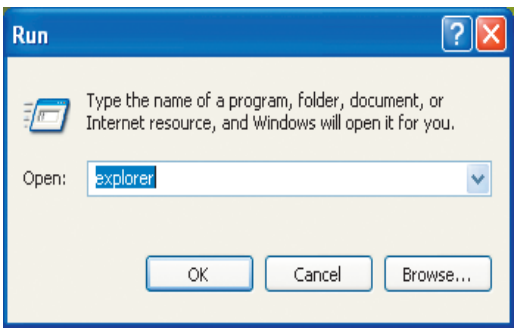
If you know the name of the program you want to open, go to Start -> Run and type in the program's name. For example, if you want to open the calculator program, go to Start -> Run and type in the name calc. click the OK button.

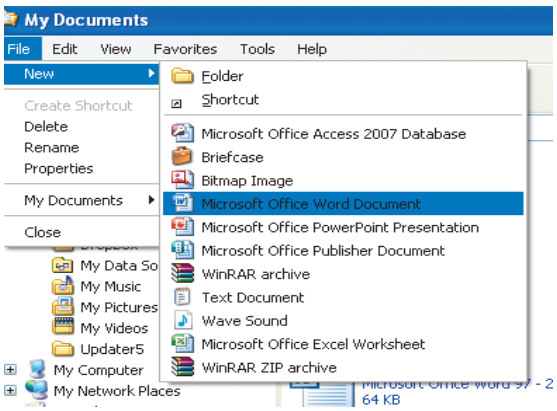




New File→

Go to Start -> Run and type Explorer. Click the OK button. In the Explorer Window, select File -> New -> Microsoft Word Document





Name it and click the OK button

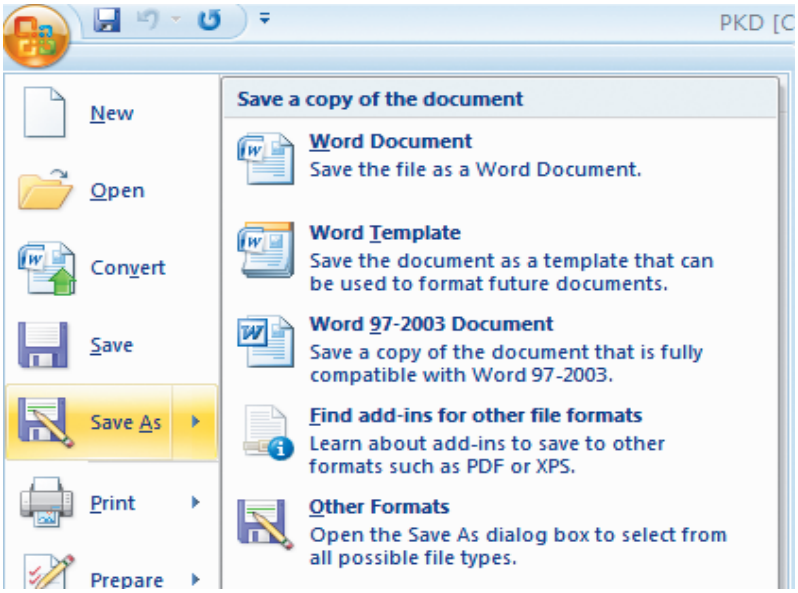
Open File→

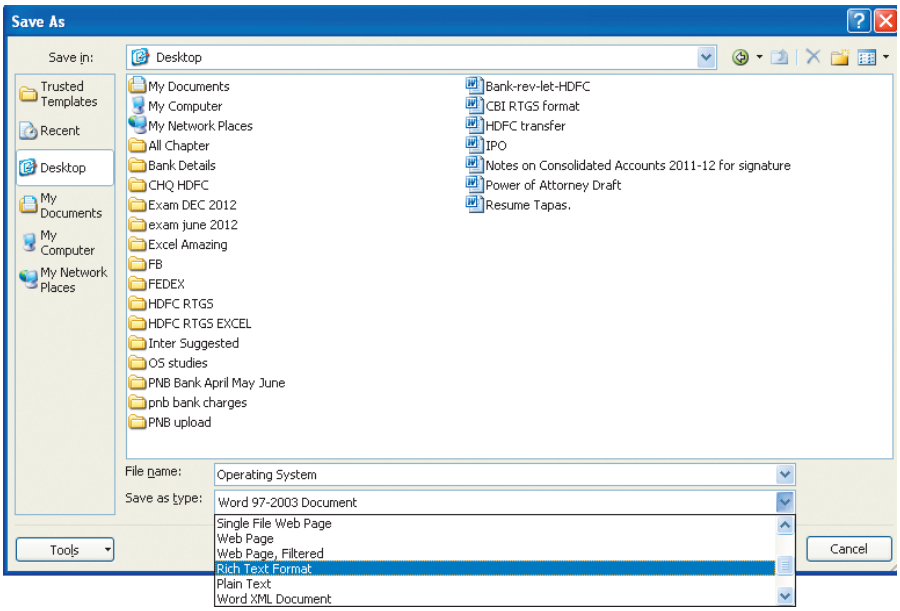
Open the file you just created by double-clicking on it. You can also open the file from the Menu Bar by selecting File -> Open.

With the new file open, enter your name in the open area of the Microsoft Word document.

Save (As)→

Select File -> Save As





Enter your name as the File name:

Click on the down arrow where it says to Save as type:.

Select to save the file Rich Text Document.

Click **Save** and **close** the file.

Note: By saving the text file as the Rich Text Format, you are able to open this file on any type of computer and work on it even if they do not have the Microsoft Word software installed on the machine.

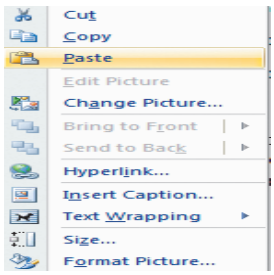
Furthermore, saving it this way allowed you to make a backup copy of the file that was created. Making backup copies of files is one of the best practices a computer user can do. Remember to make regular backup copies of your important files and keep the backups in a safe place.

Copy→

Another way to make a backup copy of your files would be to:

- Locate the file you want to copy in My Computer or Windows Explorer.
- Select the file you want to copy by clicking once on the file.
- Select Edit from the Tool Bar and click on Copy.
- Select Edit from the Tool Bar and click Paste.
- You now have a copy of the file you selected.

You can also right-click on the file you want to copy and left-click on the Copy command. Now move to an empty area of the window you are currently in and right-click that spot. Select Paste.



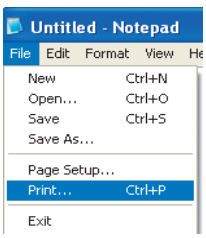
Unzip→

Note: A zipped file is a compressed file that was created by a program to save disk space. Windows XP has an automatic unzipping utility that will allow you to open zipped files on disk. Place the floppy disk that was loaned to you at the beginning of the workshop in the floppy disk drive. In the Explorer Window, select My Computer and click on 3½ Floppy A: drive. Double click on the file text_zip.zip.

You can drag-n-drop this file to the My Documents folder. Move the mouse pointer over the file, left click once on the file and while holding your finger down, drag the mouse over so the pointer will be on top of the My Documents folder and let go of the file by taking your finger off of the mouse.

Print→

Open the new file and select Print from the File Menu.

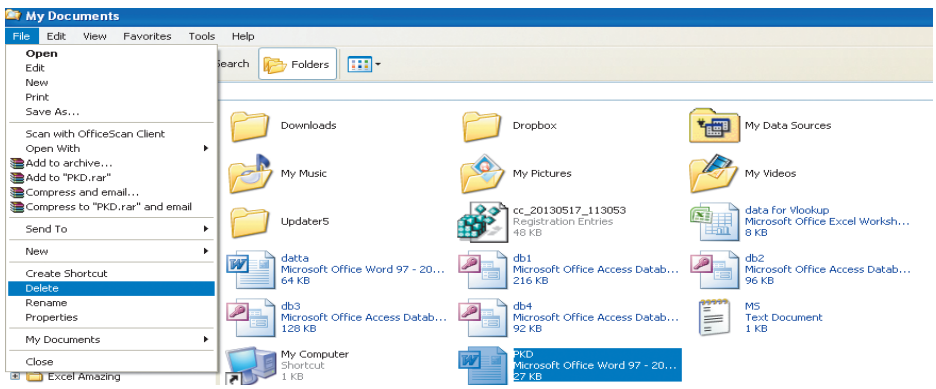


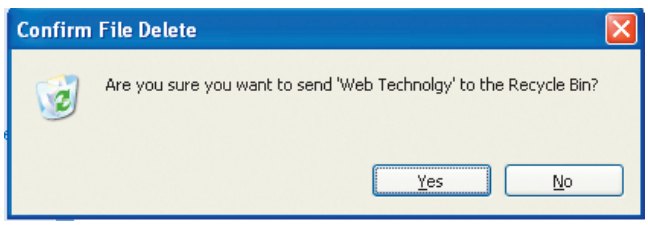
Close the file.

Note: Each computer lab on campus will have a different Print Dialog box. Press the OK button and a lab assistant will be available to help you with your print out.

Delete

From the Menu Bar, select File -> Delete





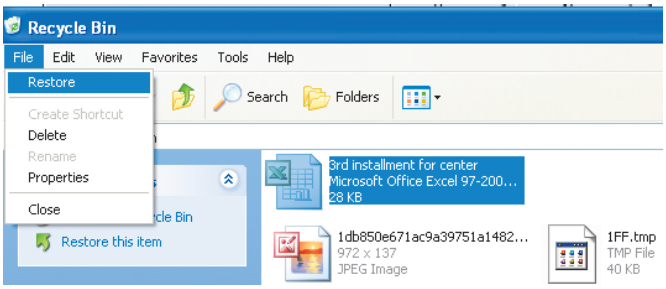
Click the Yes button.

Recycle Bin→

Locate the Recycle Bin icon on the Desktop

Find the file you just deleted and select it by clicking on it once. From the Menu Bar,

Select File -> Restore



The file will have been restored to the directory it was deleted from. If you do not remember which directory the file was in when it was deleted, you can search for it by using the Search Feature.

Note: University machines will not restore a file after the machine has been restarted.

Search→

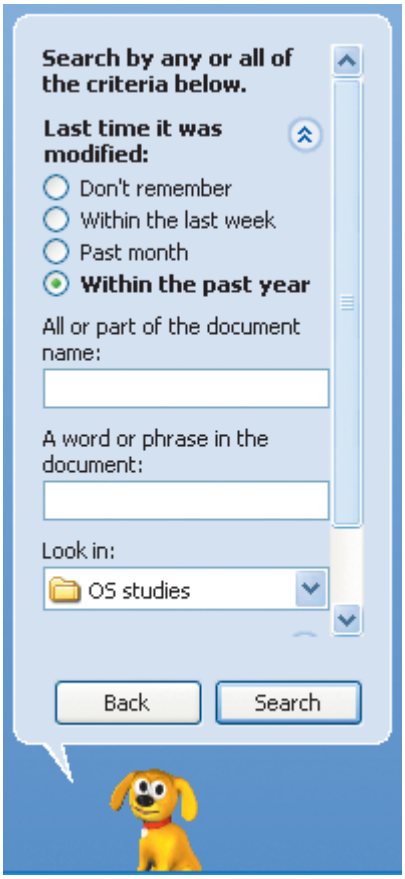
To search for the file that was just restored, Click the Start Menu button, and select

Search ->For File or Folders

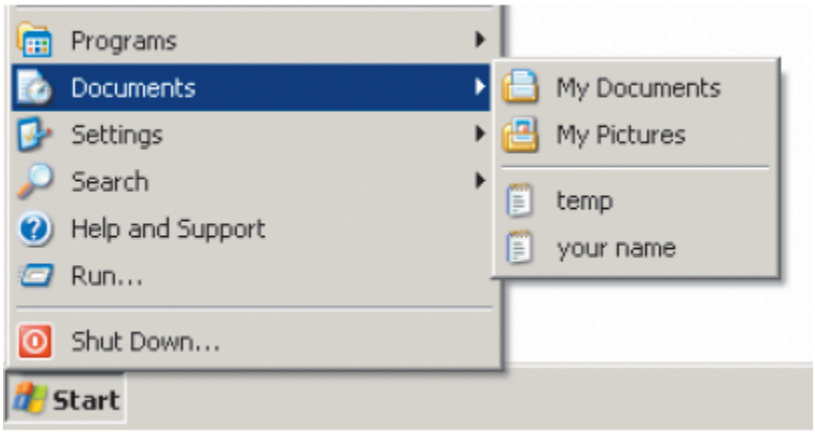
There are various ways to search for files and folders. You are able to search by file Name or words found in the file you are looking for. You can search specific areas.

Of your hard drive or for files that was created or modified on a certain date.

Test some different ways of searching to see which one works best for you.

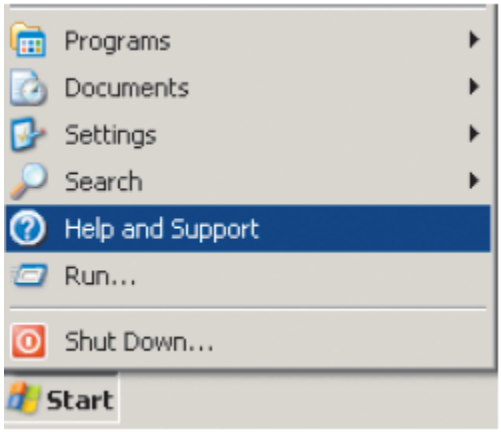


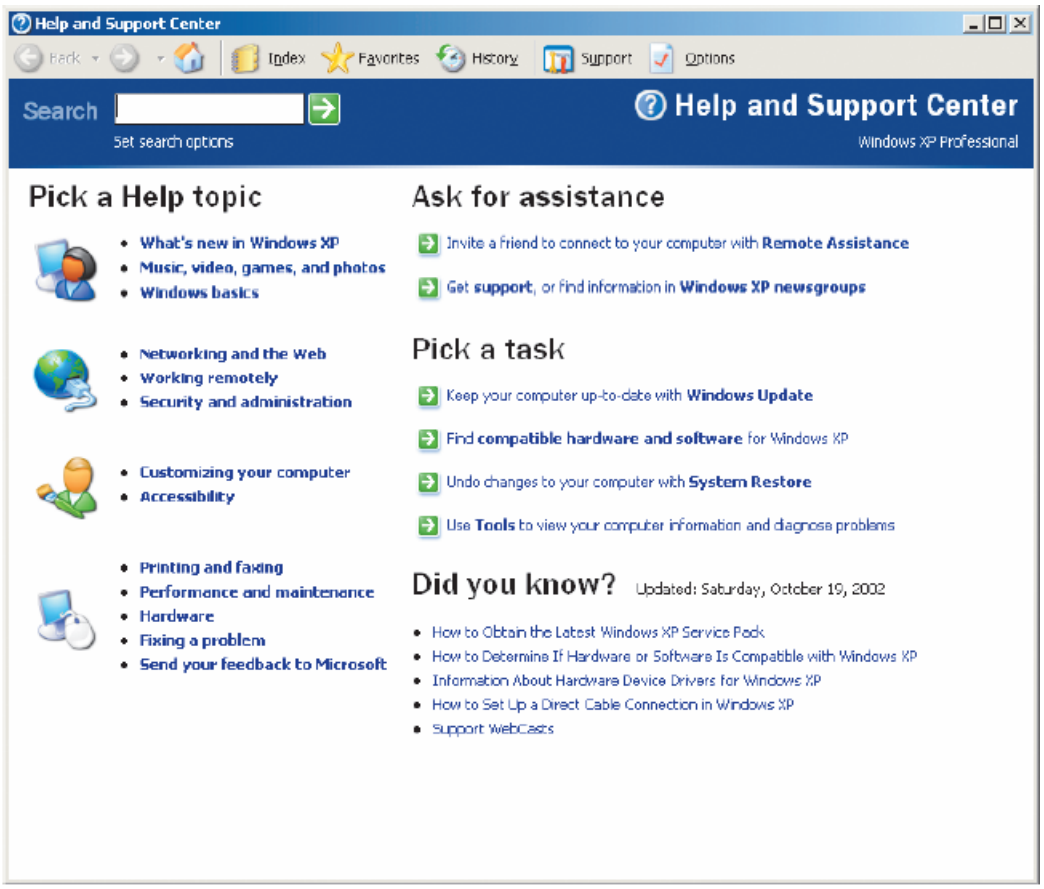
Also, the most recent files that were opened will be found in Start Menu → Documents



Help

The Help and Support Center can be a vital source of information. Click the Start Menu and select Help and Support.



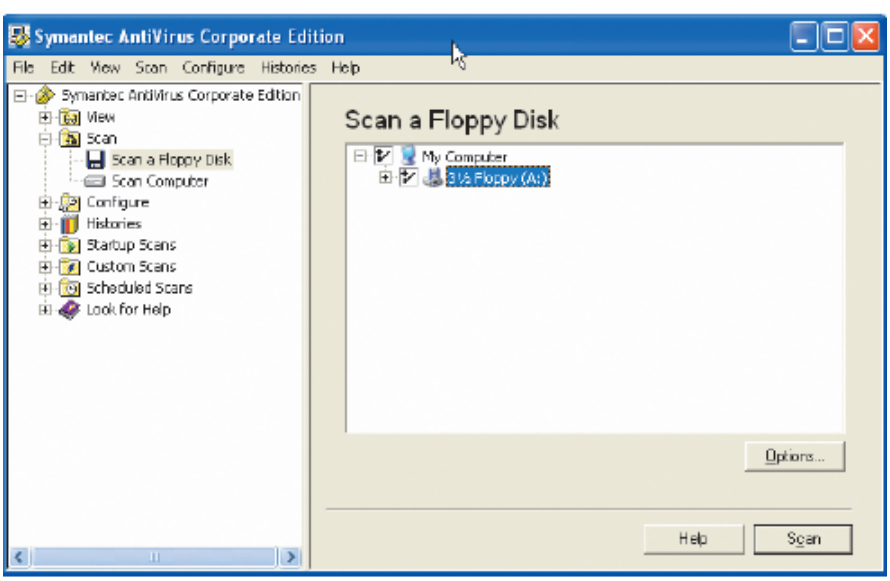


You can type in a word or phrase to search for or select topics that might be useful.

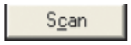
Try typing the word Restore.

Antivirus

Locate the Norton Anti-Virus icon on the right-hand side of the Task Bar and double-click it.



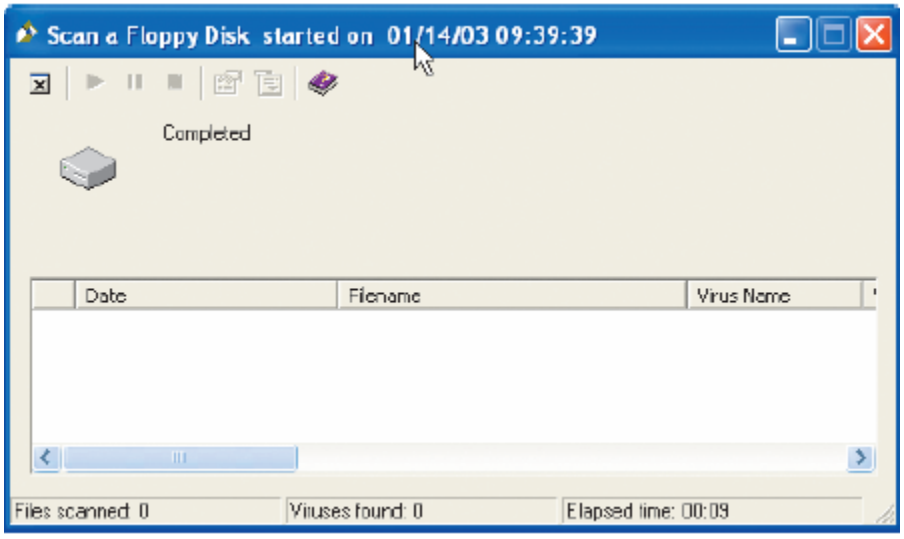
Insert the disk we loaned you into the floppy drive. Select the option of Scan → Scan a Floppy Disk. There should be a checkmark next to the Floppy Disk.

Press the 

button

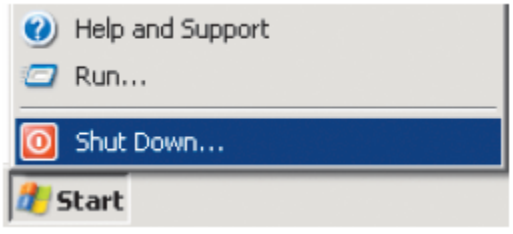
The scan will complete and tell you whether or not there is a virus on the disk. If a virus is found, follow the on screen instructions to disinfect. You may also Contact one of our student lab assistants for help. When scanning is complete,

Close the open window and Exit the program.



Log Off/Shutdown/Restart

To restart your computer or turn your computer off, click the Start Menu Button and select Shut Down …



You will now have the option to log off the computer, turn your computer off or restart the computer. Select what you want to do and click the OK button.

Alternatively, pressing CTRL-ALT-DEL (hold down the Ctrl key, the Alt key, and the Delete key on the keyboard) simultaneously will bring up these options also.

Pressing the Logoff button will prompt you if you want to end your Windows session.

This will close down all programs you had open and will make the computer available for a new user.

Pressing the Shutdown button will ask if you want to turn off or restart the system.

If you restart the system, the computer will refresh all settings and computer

Memory will be restored for a new user.

UNIT - 3

CONCEPT ABOUT WEB TECHNOLOGY

Concepts →

Web servers and web browsers are communicating client-server computer programs for distributing documents and information, generally called web data, over the Internet. Web data are marked up in the HTML language for presentation and interaction with people in web browsers. Each web server uses an IP address or domain name as well as a port number for its identification. People use web browsers to send data requests to web servers with the HTTP protocol, and the web servers running on server computers either retrieve the requested data from local disks or generate the data on-the-fly, mark up the data in HTML, and send the resulting HTML files back to the web browsers to render. Apache, Tomcat and IIS are popular web server programs, and IE and Firefox are popular web browsers.

What is Internet?

The Internet is essentially a global network of computing resources. You can think about the Internet as a physical collection of routers and circuits as a set of shared resources or even as an attitude about interconnecting and intercommunication. Some common definitions given in the past include:

- A network of networks based on the TCP/IP communications protocol.
- A community of people who use and develop those networks.
- A community of people who use and develop those networks.

Usenet news: A distributed bulletin board that offers a combination news and discussion service on thousands of topics.

World Wide Web (WWW): A hypertext interface to Internet information resources.

What is WWW→

This stands for World Wide Web. A technical definition of the World Wide Web is : all the resources and users on the Internet that are using the Hypertext Transfer Protocol (HTTP). A broader definition comes from the organization that Web inventor Tim Berners-Lee helped found, the World Wide Web Consortium (W3C):

The World Wide Web is the universe of network-accessible information, an embodiment of human knowledge. In simple terms, The World Wide Web is a way of exchanging information between computers on the Internet, tying them together into a vast collection of interactive multimedia resources.

What is HTTP→

This stands for Hypertext Transfer Protocol. This is the protocol being used to transfer hypertext documents that's makes the World World Wide possible. A standard web address such as http://www.yahoo.com/ is called a URL and here the prefix http indicates its protocol.

What is URL→

URL stands for Uniform Resource Locator, and is used to specify addresses on the World Wide Web. A URL is the fundamental network identification for any resource connected to the web (e.g., hypertext pages, images, and sound files).

A URL will have the following format:

The protocol specifies how information from the link is transferred. The protocol used for web resources is Hypertext Transfer Protocol (HTTP). Other protocols compatible with most web browsers include FTP, telnet, newsgroups, and Gopher. The protocol is followed by a colon, two slashes, and then the domain name. The domain name is the computer on which the resource is located. Links to particular files or subdirectories may be further specified after the domain name. The directory names are separated by single forward slashes.

What is Website→

Currently you are on our website http://www.tutorialspoint.com which is a collection of various pages written in HTML markup language. This is a location on the web where people can find tutorials on latest technologies. Similar way there is millions of websites available on the web. Each page available on the Website is called a web page and first page of any web site is called home page for that site.

What is Web Server→

Every Web site sits on a computer known as a Web server. This server is always connected to the internet. Every Web server that is connected to the Internet is given a unique address made up of a series of four numbers between 0 and 256 separated by periods. for example, 68.178.157.132 ro 68.122.35.127. When you register a Web address, also known as a domain name, such as tutorialspoint.com you have to specify the IP address of the Web server that will host the site. We will see different type of Web servers in a separate chapter.

What is Web Browser→

Web Browsers are software installed on your PC. To access the Web you need web browsers, such as Netscape Navigator, Microsoft Internet Explorer or Mozilla Firefox. Currently you must be using any sort of Web browser while you are naviating through my site tutorialspoint.com. On the Web, when you navigate through pages of information this is commonly known as browsing or surfing. We will see different type of Web browsers in a separate chapter.

What is SMTP Server→

This stands for Simple Mail Transfer Protocol Server. This server takes care of delivering emails from one server to another server. When you send an email to an email address, it is delivered to its recipient by a SMTP Server.

What is ISP→

This stands for Internet Service Provider. They are the companies who provide you service in terms of internet connection to connect to the internet. You will buy space on a Web Server from any Internet Service Provider. This space will be used to host your Web site.

What is HTML→

This stands for Hypertext Markup Language. This is the language in which we write web pages for any Website. Even the page you are reading right now is written in HTML. This is a subset of Standard Generalized Mark-Up Language (SGML) for electronic publishing, the specific standard used for the World Wide Web.

What is Hyperlink→

A hyperlink or simply a link is a selectable element in an electronic document that serves as an access point to other electronic resources. Typically, you click the hyperlink to access the linked resource. Familiar hyperlinks include buttons, icons, image maps, and clickable text links.

What is DNS→

DNS stands for Domain Name System. When someone types in your domain name, www.example.com, your browser will ask the Domain Name System to find the IP that hosts your site. When you register your domain name, your IP address should be put in a DNS along with your domain name. Without doing it your domain name will not be functioning properly.

What is W3C→

This stands for World Wide Web Consortium which is an international consortium of companies involved with the Internet and the Web. The W3C was founded in 1994 by Tim Berners-Lee, the original architect of the World Wide Web. The organization's purpose is to develop open standards so that the Web evolves in a single direction rather than being splintered among competing factions. The W3C is the chief standards body for HTTP and HTML.

Internet Based Services→

Some of the basic services available to Internet users are:

Email: A fast, easy, and inexpensive way to communicate with other Internet users around the world.

Telnet: Allows a user to log into a remote computer as though it were a local system.

FTP: Allows a user to transfer virtually every kind of file that can be stored on a computer from one Internet-connected computer to another.

Programming languages on the internet→

The capabilities of the Internet have been enhanced and extended by using programming languages with HTML. These languages have been responsible for the dynamic and interactive nature of the Net. New languages and language extensions are being developed to increase the usability of the Internet. On this page I'll provide a brief on some of the important languages that have shape the Internet over the years.

HTML - Hypertext Markup Language→

HTML (Hypertext Markup Language) is the lingua franca of the Internet. It is the *language* used to develop

web pages. **Hypertext** means that some text in the HTML document carries a link to a different location, which can be on the same page or another page. On clicking this 'hot spot', the viewer is transferred to that location. **Markup** means that specific portions of a document are *marked up* to indicate how they should be displayed in the browser.

According to purists, HTML is not a language per se, and they are right in one way. HTML simply consists of tags that are placed around elements, which then changes the properties of these enclosed elements. There are hundreds of HTML tags and some of these are proprietary, which means that only some browsers recognize them.

CGI – Common Gateway Interface→

The Common Gateway Interface (CGI) has been around for a long time. It allows the web server software to communicate with other programs running on the server. These external programs are called *CGI scripts* or *CGI programs* and are usually written in Perl or 'C'. CGI programs are generally used to process information submitted by visitors via a form on a web page. For example, you might use the search form on a web site to look for 'cars'. When you submit your query, the server receives your request, passes it to the CGI program. The program then looks up the search query term in a database and responds with the appropriate result formatted in HTML code.

JavaScript/Jscript→

JavaScript is a programming language that runs on a web browser. It was developed by the same folks who gave us Netscape and was first implemented in version 2 of the browser. Jscript is Microsoft's' implementation of JavaScript for Internet Explorer. By the by, *JavaScript is not a subset of Java*, in fact, the two languages share little in common (yes, they share a few basic concepts but the syntax is different and so is the application). Naming their language "JavaScript", was just a clever marketing ploy by Netscape Communications. It was initially called **Live script** but when Sun Microsystems released Java and it became very popular, Netscape renamed their scripting language to *JavaScript*. JavaScript runs on the browser (client) and does not require any server software. Thus, it is a client-side scripting language. Since all execution takes place on the browser, JavaScript is responsible for most of the interactivity on a web page. Image change or text color change on mouse over, creating mouse trails are all possible through JavaScript. The language has also been widely used for basic form validation. This seems logical, as it is better to validate a form on the client side than to make several trips to the server. JavaScript is commonly embedded inside the HTML page and is thus visible to the visitor. JavaScript can also be written to run on a server and this is based on the ASP model promoted by Microsoft.

Java→

Developed by Sun Microsystems, Java is a very powerful, object-oriented language. A lot many platform dependency issues have been ironed out with the advent of Java. Thus, Java programs for UNIX can be made to run on Windows or the Mac system with little or no effort. Much development is taking place on the Java front with new arrivals like Java Beans, Extended Java Beans, and Java applications for various databases and XML. Using Java servlets one can also develop dynamic Java Server Pages (JSP). Java can also be seen on the Internet in the form of applets embedded in an HTML page. Applets are small Java programs that run on a Java compatible browser.

VBScript→

VBScript is a client-based language that runs only on the Internet Explorer and quite naturally, has been developed by Microsoft. Though, the browser market share of Internet Explorer has steadily risen and overtaken that of Netscape, it is still not advisable to use VBScript as a client side language for web pages. I would prefer to use JavaScript (or Script, if you like) as it runs on all popular web browsers - Netscape, Opera, Mozilla and the Internet Explorer. However, VBScript is very often used for developing Active Server Pages (discussed below).

ASP - Active Server Pages→

Active Server Pages is a technology promoted by Microsoft. The ASP utilizes some special tags, which can be embedded in the HTML code, to generate dynamic web pages. ASP scripts run on the server, typically, IIS on Windows NT. ASP pages carry the .asp extension that differentiates them from plain HTML pages and instructs the web server to pass the pages through the ASP interpreter. You can use VBScript, JavaScript/Jscript or a combination of the two to write ASP pages. The great advantage in using ASP is the ease of maintenance of the web site. However, the downside is that you become too dependent on Microsoft technologies.

PHP→

Open source, great development environment - PHP is a cult. This has been the answer of open source programmers to Microsoft's ASP. PHP not only carries all the goodness of ASP but also is more secure and handles databases more easily. It is a known fact that PHP on Apache Web server runs faster than ASP. PHP code is embedded inside the HTML page and can link to databases to generate dynamic HTML content. Furthermore, PHP scripts can be made to run on any operating system with little or no modification.

XML - extensible Markup Language→

The e**x**tensible **M**arkup **L**anguage is a web page developing language that enables programmers to create customized tags. These customized tags can provide the much-needed functionality not available with HTML. XML documents can be accessed using JSP, PHP etc.

There are several other languages on the Internet such as Perl, Python, VRML (Virtual Reality modeling Language), awk etc., which I have not discussed here. You can search for them on your favorite search engine.

TYPES OF INTERNET CONNECTIONS→

As technology grows, so does our need for bigger, better and faster Internet connections. Over the years the way content is presented via the Web has also changed drastically. Ten years ago being able to center, bold, and produce text in different colors on a webpage was something to admire. Today, Flash, animations, online gaming, streaming HD video, database-driven websites, ecommerce and mobile applications—to name but a few—are standards.

The need for speed has changed the options available to consumers and businesses alike in terms of how and how fast we can connect to the Internet. The connection speeds listed below represent a snapshot of general average to maximum speeds at the time of publication. This is no doubt will change over time and Internet connection speeds also vary between Internet Service Providers (ISP).

Analog: Dial-up Internet Access→

Also called dial-up access, an analog Internet connection is both economical and slow. Using a modem connected to your PC, users connect to the Internet when the computer dials a phone number (which is provided by your ISP) and connects to the network. Dial-up is an analog connection because data is sent over an analog, public-switched telephone network. The modem converts received analog data to digital and vice versa. Because dial-up access uses normal telephone lines the quality of the connection is not always good and data rates are limited. Typical Dial-up connection speeds range from 2400 bps to 56 Kbps. Today, analog has been widely replaced by broadband (Cable and DSL).

ISDN - Integrated Services Digital Network→

Integrated services digital network (ISDN) is an international communications standard for sending voice, video, and data over digital telephone lines or normal telephone wires. Typical ISDN speeds range from 64 Kbps to 128 Kbps.

B-ISDN - Broadband ISDN→

Broadband ISDN is similar in function to ISDN but it transfers data over fiber optic telephone lines, not normal telephone wires. SONET is the physical transport backbone of B-ISDN. Broadband ISDN has not been widely implemented.

DSL – Digital Subscriber Line→

DSL is frequently referred to as an "always on" connection because it uses existing 2-wire copper telephone line connected to the premise so service is delivered simultaneously with wired telephone service -- it will not tie up your phone line as an analog dial-up connection does. The two main categories of DSL for home subscribers are called ADSL and SDSL. All types of DSL technologies are collectively referred to as XDSL. XDSL connection speeds range from 128 Kbps to 9 Mbps.

ADSL - Asymmetric Digital Subscriber Line→

ADSL is the most commonly deployed types of DSL in North America. Short for asymmetric digital subscriber line ADSL supports data rates of from 1.5 to 9 Mbps when receiving data (known as the downstream rate) and from 16 to 640 Kbps when sending data (known as the upstream rate). ADSL requires a special ADSL modem.

ADSL+2 - ADSL Extension→

An extension to ADSL broadband technology that provides subscribers with significantly faster download speeds when compared to traditional ADSL connections. ADSL+2 works in the same fashion as ADSL a special filter is installed on a subscriber's telephone line to split existing copper telephone lines (POTS) between regular telephone (voice) and ADSL+2. ADSL2+ service is most commonly offered in highly-populated metropolitan areas and subscribers must be in close geographical locations to the provider's central office to receive ADSL2+ service.

SDSL - Symmetric Digital Subscriber Line→

Short for symmetric digital subscriber line, SDSL is a technology that allows more data to be sent over existing copper telephone lines (POTS). SDSL supports data rates up to 3 Mbps. SDSL works by sending digital pulses in the high-frequency area of telephone wires and cannot operate simultaneously with voice connections over the same wires. SDSL requires a special SDSL modem. SDSL is called symmetric because it supports the same data rates for upstream and downstream traffic.

VDSL - Very High DSL →

Very High DSL (VDSL) is a DSL technology that offers fast data rates over relatively short distances — the shorter the distance, the faster the connection rate.

Cable - Broadband Internet Connection→

Through the use of a cable modem you can have a broadband Internet connection that is designed to operate over cable TV lines. Cable Internet works by using TV channel space for data transmission, with certain channels used for downstream transmission, and other channels for upstream transmission. Because the coaxial cable used by cable TV provides much greater bandwidth than telephone lines, a cable modem can be used to achieve extremely fast access. Cable providers typically implement a cap to limit capacity and accommodate more customers. Cable speeds range from 512 Kbps to 20 Mbps.

Wireless Internet Connections→

Wireless Internet, or wireless broadband is one of the newest Internet connection types. Instead of using telephone or cable networks for your Internet connection, you use radio frequency bands. Wireless Internet provides an always-on connection which can be accessed from anywhere — as long as you geographically within a network coverage area. Wireless access is still considered to be relatively new, and it may be difficult to find a wireless service provider in some areas. It is typically more expensive and mainly available in metropolitan areas.

T-1 Lines – Leased Line

T-1 lines are a popular leased line option for businesses connecting to the Internet and for Internet Service Providers (ISPs) connecting to the Internet backbone. It is a dedicated phone connection supporting data rates of 1.544Mbps. A T-1 line actually consists of 24 individual channels, each of which supports 64Kbits per second. Each 64Kbit/second channel can be configured to carry voice or data traffic. Most telephone companies allow you to buy just one or some of these individual channels. This is known as fractional T-1access. T-1 Lines support speeds of 1.544 Mbps. Fractional T-1 speeds are 64 Kbps per channel (up to 1.544 Mbps), depending on number of leased channels.

Bonded T-1→

A bonded T-1is two or more T-1 lines that have been joined (bonded) together to increase bandwidth. Where a single T-1 provides approximately 1.5Mbps, two bonded T1s provide 3Mbps or 46 channels for voice or data. Two bonded T-1s allow you to use the full bandwidth of 3Mbps where two individual T-1s can still only use a maximum of 1.5Mbps at one time. To be bonded the T-1 must run into the same router at the end, meaning they must run to the same ISP. Typical Bonded T-1 (two bonded T-1 lines) speed is around 3 Mbps.

T-3 Lines – Dedicated Leased Line→

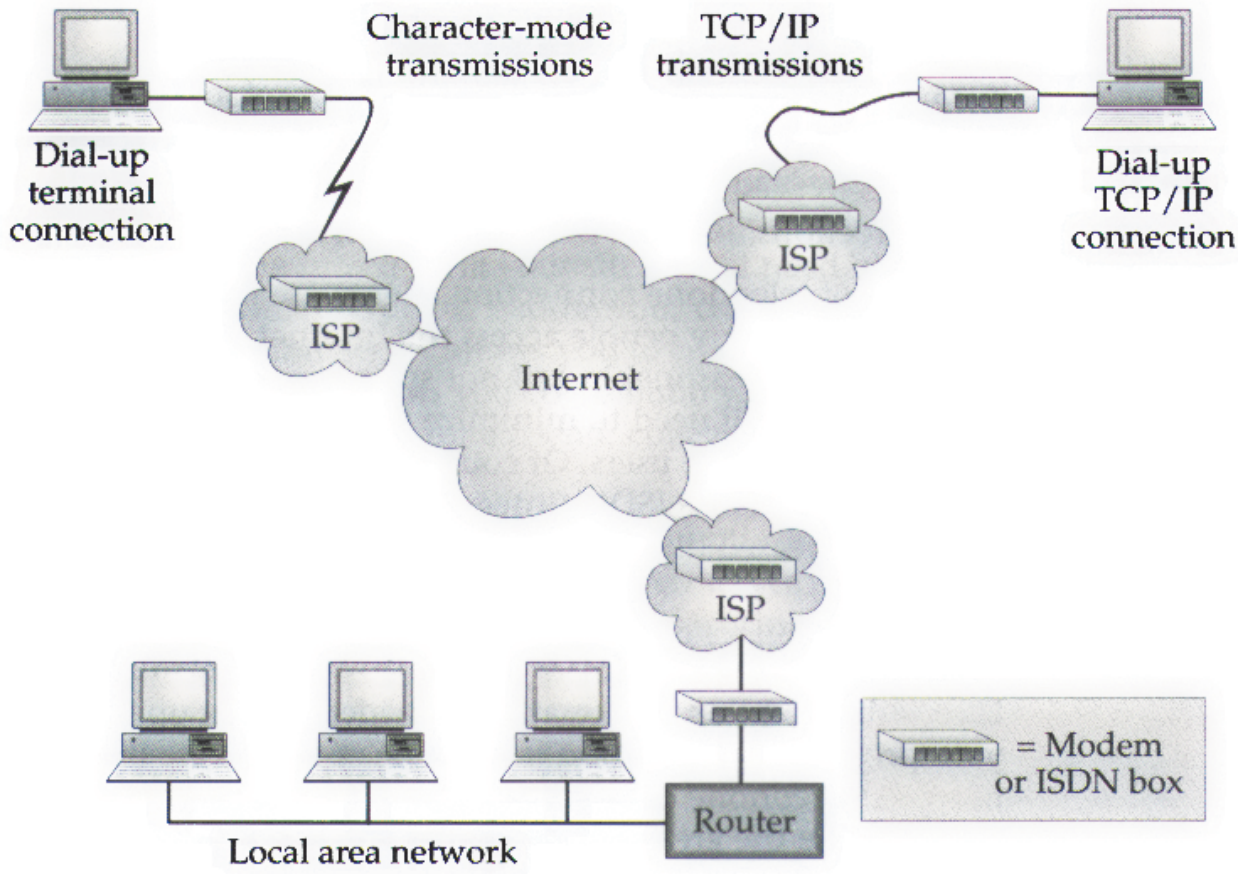
T-3 lines are dedicated phone connections supporting data rates of about 43 to 45 Mbps. It too is a popular leased line option. A T-3 line actually consists of 672 individual channels, each of which supports 64 Kbps. T-3 lines are used mainly by Internet Service Providers (ISPs) connecting to the Internet backbone and for the backbone itself. Typical T-3 supports speeds ranging from 43 to 45 Mbps.

OC3 - Optical Carrier→

Short for Optical Carrier, level 3 it is used to specify the speed of fiber optic networks conforming to the SONET standard. OC3 is typically used as a fiber optic backbone for large networks with large voice, data, video, and traffic needs. Speeds are 155.52 Mbps, or roughly the speed of 100 T1 lines.

Internet over Satellite→

Internet over Satellite (IoS) allows a user to access the Internet via a satellite that orbits the earth. A satellite is placed at a static point above the earth's surface, in a fixed position. Because of the enormous distances signals must travel from the earth up to the satellite and back again, IoS is slightly slower than high-speed terrestrial connections over copper or fiber optic cables. Typical Internet over satellite connection speeds (standard IP services) average around 492 up to 512 Kbps.



Types of IP address and its requirements→

IP addresses are basically of two types:

1. Static IP address
2. Shared IP address

An IP Address is a 32-bit number that identifies a computer on the Internet. Every web site on the internet is found not by its domain name but by its IP address.

When someone types the address: www.xyz.com it is translated into an IP address and then the computer is directed to that IP address which is the web site.

Now every single website has an IP address specifically allocated to it. If every site assigned a separate IP address then there could be a problem with running out of IP addresses so a lot of the sites on the server use a single IP address for multiple sites.

Thus, using more than one site on an IP address is called a Shared IP address. If a site has its own IP address, and shares with no one else, it is called a Static IP address.

You can always access a site which has a static IP address by using its IP address alone, but you cannot access a site using a shared IP address by typing in the IP address alone because when you type in a shared IP address you arrive at the server but the server does not know which site you are looking for as you have not told it which domain name you want.

Requirement of static IP address →

1. The main reason to have a static IP address for your site is that, you can use SSL encryption on a static IP address only. In order to transmit sensitive data over the internet, it must be encrypted to prevent someone from intercepting the information.
2. In case if the site needed the anonymous ftp access (anyone can download files of the site), the site needs to have a static IP address.

Other than these two reasons there is no need for a site to have its own IP address.

Types of Internet Protocol→

Internet protocols→

Several protocols are used on the Internet, including Electronic Mail (e-mail), File Transfer Protocol (FTP), HTTP (World Wide Web), News (or Usenet), Gopher and Telnet. Each of these has its own standard and usage.

Electronic Mail→

Included in the email protocol are three distinct protocols. SMTP (Simple Mail Transfer Protocol), IMAP (Internet Message Access Protocol) and POP3 (Post Office Protocol 3). SMTP is a protocol used for sending mail, while IMAP and POP3 are used for receiving. Almost all Internet service providers support all three protocols. However the most popular setup for most providers is to use SMTP for sending mail while using POP3 for receiving.

File Transfer Protocol→

File Transfer Protocol, or FTP, is a means of transferring a file from one computer to another. FTP is commonly used for uploading a web page to a web server so that it may be seen on the World Wide Web. A special program, called a client, is usually needed to use FTP.

HTTP (World Wide Web)→

Hypertext Transfer Protocol, or HTTP, is the protocol used by web server to allow web pages to be shown in a web browser. If you look up into the address bar of your web browser, the place where you type in the address that you want to visit, it has the prefix "http://" in front of the address. Because most web browsers are capable of FTP as well as viewing web pages, the http tells the browser what kind of information to expect.

News (or Usenet)→

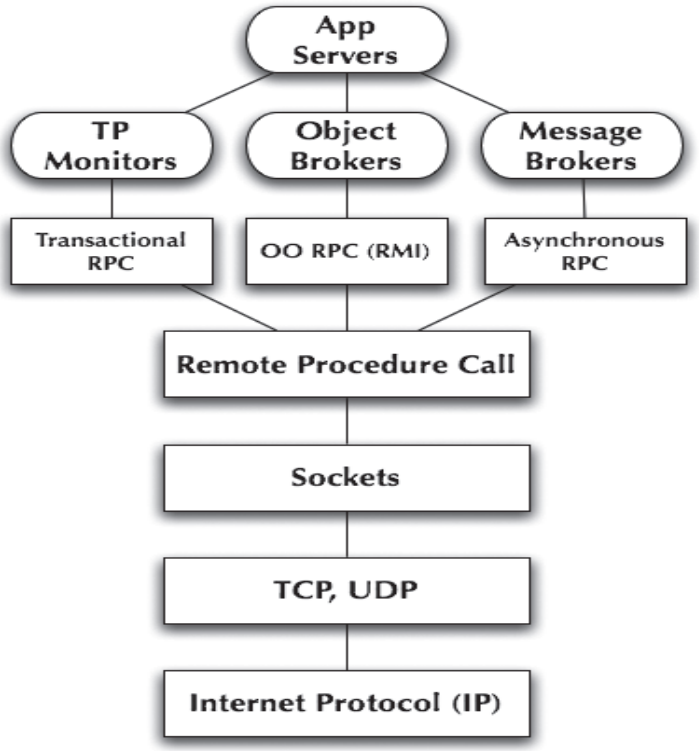
Network News Transfer Protocol (NNTP) is used for serving Usenet posts Usenet is similar to the forums that many web sites have. Usenet has forums that are dedicated to specific companies as well as forums that have a wide range of topics. Usenet is divided into several areas. Some of the forums that are included in Usenet are comp. for discussion of computer-related topics, sci. for discussion of scientific subjects, rec. for discussion of recreational activities (e.g. games and hobbies) and talk. for discussion of contentious issues such as religion and politics.

Gopher→

Another tool of the Internet is Gopher, a menu-based program that enables you to browse for information without knowing where the material is located. It lets you search a list of resources and then sends the material to you.

Telnet →

Telnet lets you log in to a remote computer just as you would if you were there. So any commands that you would be able to run from the remote computer if you were sitting in front of it, you would be able to run from the computer you logged in from.



Web - Browser Types →

Web Browsers are software installed on your PC. To access the Web you need web browsers, such as Netscape Navigator, Microsoft Internet Explorer or Mozilla Firefox.

Currently you must be using any sort of Web browser while you are navigating through my site tutorialspoint.com. On the Web, when you navigate through pages of information this is commonly known as web browsing or web surfing.

There are four leading web browsers: Explorer, Firefox, Netscape and Safari but there are many others browsers available. You might be interested in knowing Complete Browser Statistics. Now we will see these browsers in bit more detail.

While developing a site, we should try to make it compatible to as many browsers as possible. Especially site should be compatible to major browsers like Explorer, FireFox, Netscape, Opera and Safari.

Internet Explorer→

Internet Explorer (IE) is a product from software giant Microsoft. This is the most commonly used browser in the universe. This was introduced in 1995 along with Windows 95 launch and it has passed Netscape popularity in 1998.

Netscape→

Netscape is one of the original Web browsers. This is what Microsoft designed Internet Explorer to compete against. Netscape and IE comprise the major portion of the browser market. Netscape was introduced in 1994.

Mozilla→

Mozilla is an open-source Web browser, designed for standards compliance, performance and portability. The development and testing of the browser is coordinated by providing discussion forums, software engineering tools, releases and bug tracking. Browsers based on Mozilla code is the second largest browser family on the Internet today, representing about 30% of the Internet community.

Firefox→

Firefox is a new browser derived from Mozilla. It was released in 2004 and has grown to be the second most popular browser on the Internet.

Opera→

Opera is smaller and faster than most other browsers, yet it is full- featured. Fast, user-friendly, with keyboard interface, multiple windows, zoom functions, and more. Java and non Java-enabled versions available. Ideal for newcomers to the Internet, school children, handicap and as a front-end for CD-Rom and kiosks.

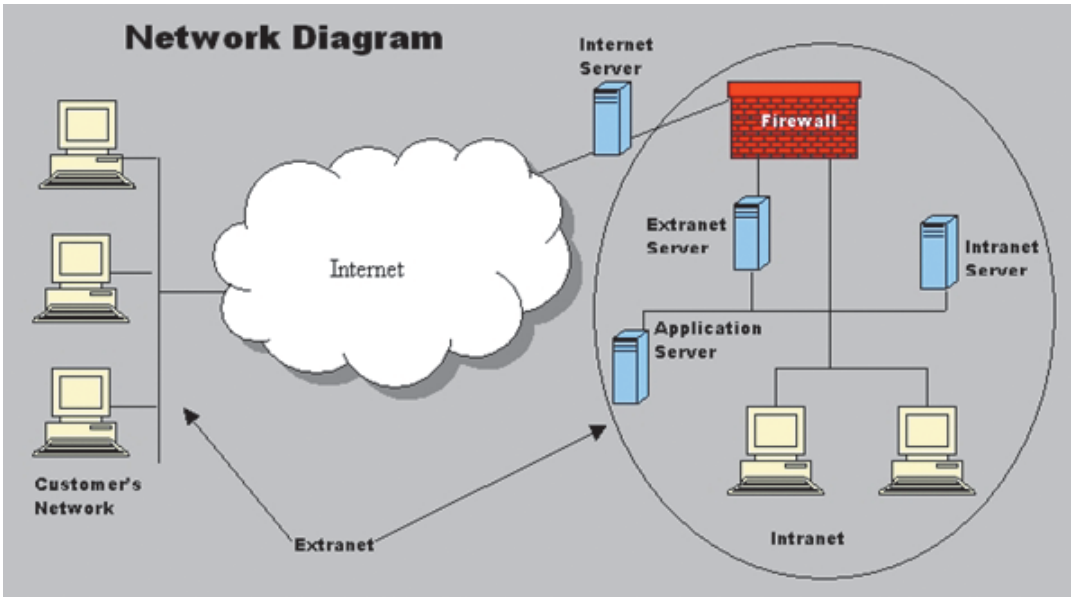
Difference between Intranet, Extranet and Internet→

Intranet is shared content accessed by members within a single organization.

Extranet is shared content accessed by groups through cross-enterprise boundaries.

Internet is global communication accessed through the Web.

For better comprehension, take a look at this drawing:



Summary→

The Internet, extranets, and intranets all rely on the same TCP/IP technologies. However, they are different in terms of the levels of access they allow to various users inside and outside the organization and the size of the network. An intranet allows for restricted access to only members of an organization; an extranet expands that access by allowing non-members such as suppliers and customers to use company resources. The difference between the Internet and extranets is that while the extranet allows limited access to non-members of an organization, the Internet generally allows everyone to access all network resources.

Intranet→

This is a network that is not available to the world outside of the Intranet. If the Intranet network is connected to the Internet, the Intranet will reside behind a firewall and, if it allows access from the Internet, will be an Extranet. The firewall helps to control access between the Intranet and Internet to permit access to the Intranet only to people who are members of the same company or organization.

In its simplest form, an Intranet can be set up on a networked PC without any PC on the network having access via the Intranet network to the Internet.

For example, consider an office with a few PCs and a few printers all networked together. The network would not be connected to the outside world. On one of the drives of one of the PCs there would be a directory of web pages that comprise the Intranet. Other PCs on the network could access this Intranet by pointing their browser (Netscape or Internet Explorer) to this directory - for example:

U:\inet\index.htm.

From then onwards they would navigate around the Intranet in the same way as they would get around the Internet.

Extranet→

An Extranet is actually an Intranet that is partially accessible to authorised outsiders. The actual server (the computer that serves up the web pages) will reside behind a firewall. The firewall helps to control access between the Intranet and Internet permitting access to the Intranet only to people who are suitably authorised. The level of access can be set to different levels for individuals or groups of outside users. The access can be based on a username and password or an IP address (a unique set of numbers such as 209.33.27.100 that defines the computer that the user is on).

Internet→

This is *the world-wide network* of computers accessible to anyone who knows their Internet Protocol (IP) address - the IP address is a unique set of numbers (such as 209.33.27.100) that defines the computens location. Most will have accessed a computer using a name such ashttp://www.hcidata.com. Before this *named*computer can be accessed, the name needs to be resolved (translated) into an IP address. To do this your browser (for example Netscape or Internet Explorer) will access a Domain Name Server (DNS) computer to lookup the name and return an IP address - or issue an error message to indicate that the name was not found. Once your browser has the IP address it can access the remote computer. The actual server (the computer that serves up the web pages) does not reside behind a firewall - if it did, it would be an Extranet. It may implement security at a directory level so that access is via a username and password, but otherwise all the information is accessible. To see typical security have a look at a sample secure directory - the username is Dr and the password is Who (both username and password are case sensitive).

MICROSOFT OFFICE

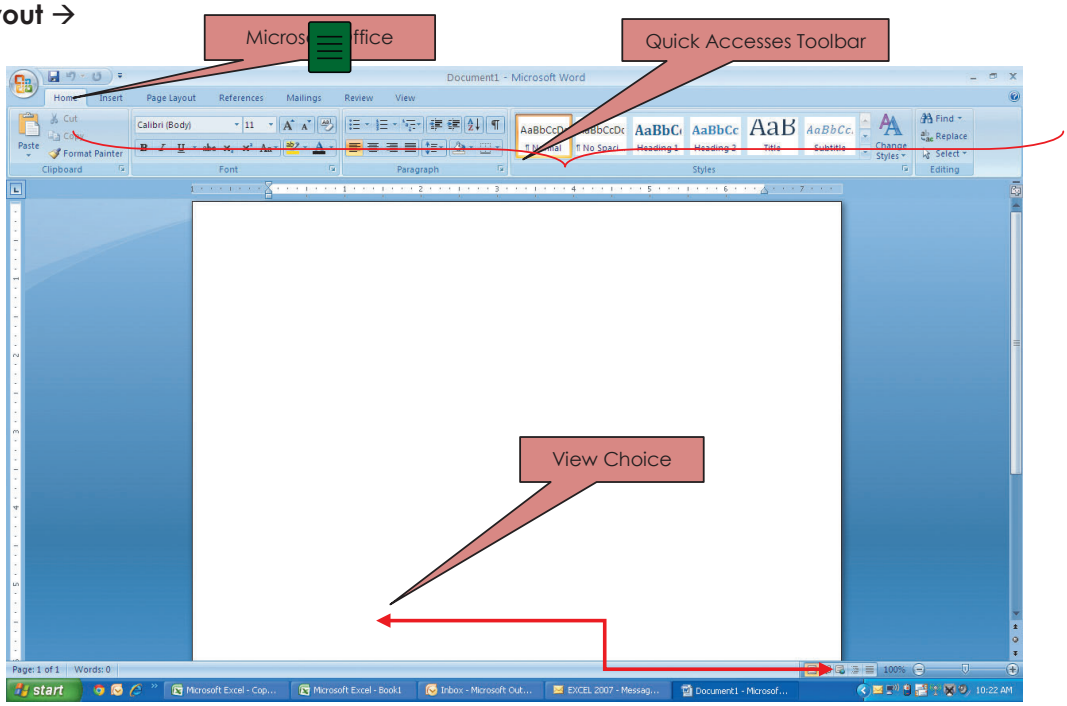
UNIT - 4

MICROSOFT WORD - 2007

Introductions →

Microsoft Word is the world's leading word processing application. It can be used to work with a wide range of documents like letters, memos, newsletters, forms and now with blogs too with Word 2007.

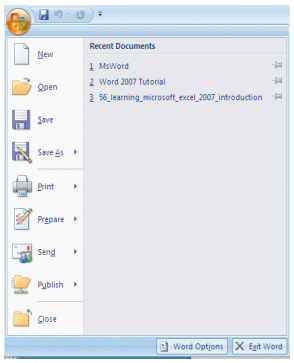
Screen Layout →



Menus→

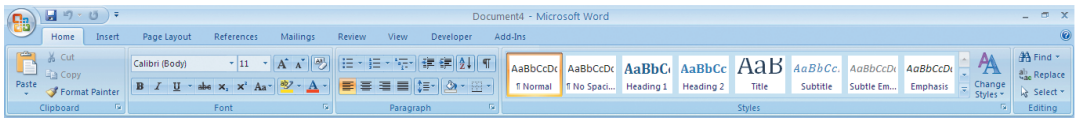
When you begin to explore Word 2007 you will notice a new look to the menu bar. There are three features that you should remember as you work within Word 2007: the Microsoft Office Button, the Quick Access Toolbar, and the Ribbon. These three features contain many of the functions that were in the menu of previous versions of Word. The functions of these three features will be more fully explored below.

The Microsoft Office Button→

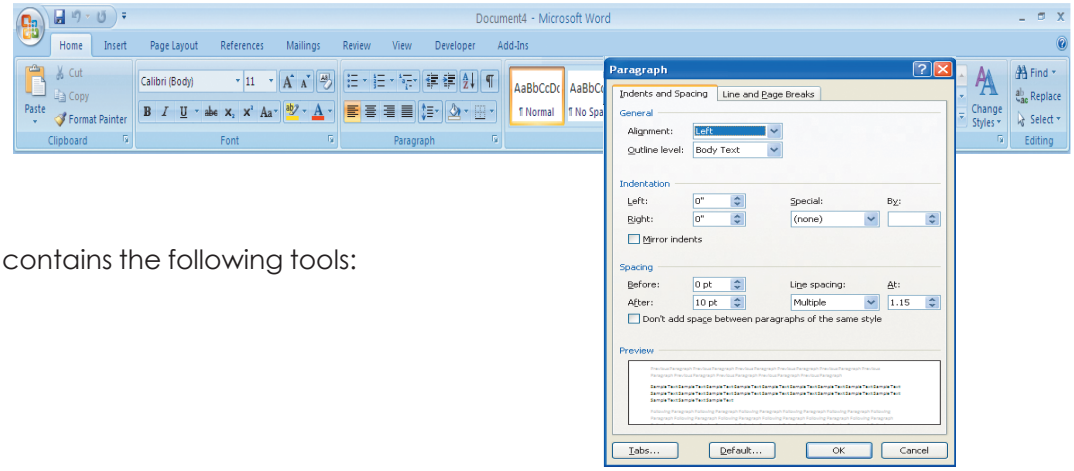


The Microsoft Office button performs many of the functions that were located in the File menu of older versions of Word. This button allows you to create a new document, open an existing document, save or save as, print, send (through email or fax), publish or close.

The Ribbon →



The Ribbon is the panel at the top portion of the document. It has seven tabs: Home, Insert, Page Layout, References, Mailings, Review, and View that contain many new and existing features of Word. Each tab is divided into groups. The groups are logical collections of features designed to perform functions that you will utilize in developing or editing your Word document. Commonly used features are displayed on the Ribbon, to view additional features within each group, click on the arrow at the bottom right of each group.



Each of the tabs contains the following tools:

Home: Clipboard, Fonts, Paragraph, Styles, and Editing.

Insert: Pages, Tables, Illustrations, Links, Header & Footer, Text, and Symbols

Page Layout: Themes, Page Setup, Page Background, Paragraph, Arrange

References: Table of Contents, Footnote, Citation & Bibliography, Captions, Index, and Table of Authorities

Mailings: Create, Start Mail Merge, Write & Insert Fields, Preview Results, Finish

Review: Proofing, Comments, Tracking, Changes, Compare, Protect

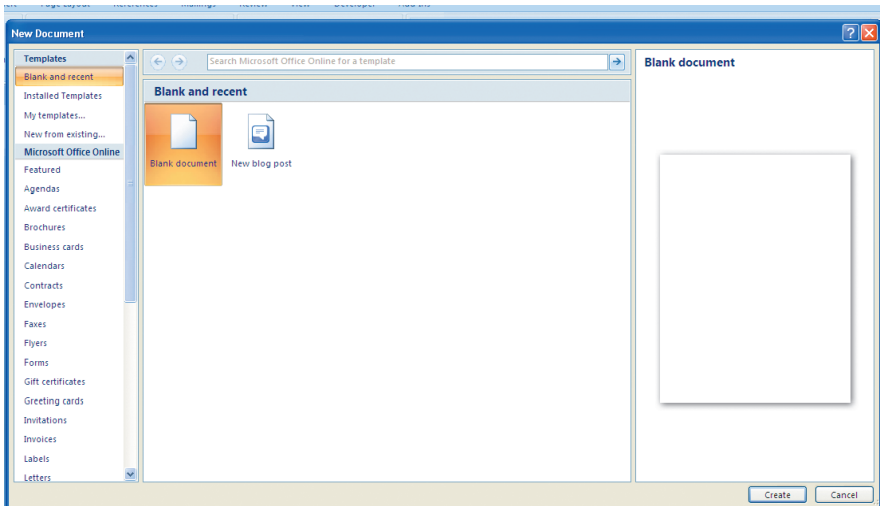
View: Document Views, Show/Hide, Zoom, Window, Macros

Create New Documents →

There are several ways to create new documents, open existing documents, and save documents in Word:

Click on Microsoft Office Button and Click New or Press CTRL+N (Press the CTRL Key while pressing the "N") on the Keyboard

You will notice that when you click on the Microsoft Office Button and Click **New**, you have many choices about the types of documents you can create. If you wish to start from a blank document, click **Blank**. If you wish to start from a template you can browse through your choices on the left, see the choices on center screen, and preview the selection on the right screen.



Opening an Existing Documents→

Click on Microsoft Office Button and click Open, or

Press CTRL+O on the Keyboard

If you have recently used document you can click the and click the name of the document in the Recent Documents section of the window Insert picture of recent docs

Saving a Document →

Click the and click Save or Save As (remember, if you're sending the document to someone who does not have Office 2007, you will need to click the

Click Save As, and click Word 97-2003 document), or

Press CTRL+S on the Keyboard

Renaming a Document →

Click the Microsoft Office Button and find the file you want to rename

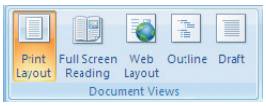
Right-Click the document name with the mouse and Select Rename from the Shortcut Menu

Type the new name for the file and press Enter Key.

Working on Multiple Documents →

Several documents can be opened simultaneously if you are typing or editing multiple documents at once. All open documents will be listed in the View Tab of the Ribbon when you click on switch windows. The current document has a checkmark beside the file name. Select another open document to view it.

Document View:



There are many ways to view a document in word:

Print Layout: This is a view of the document as it would appear when printed. It includes all tables, text, graphics, and images.

Full Screen Reading: This is full view length view of a document. Good for viewing two pages at a time.

Web Layout: this is a view of the document as it would appear in web browser.

Outline: This is an outline form of the document in the form of bullets.

Draft: This view does not display pictures or layouts, just text.

To view a document in different forms, click the document views shortcuts at the button of the screen:

Or: Click on View Tab on the Ribbon →Click on appropriate document view

Close a Document →

To close a document →Click →Click Close

Editing a Document →

Formatting Text →

Typing and Inserting Text: To enter text, just start typing! The text will appear where the blinking cursor is located. Move the cursor by using the arrow buttons on the keyboard or positioning the mouse and clicking the left button. The keyboard Shortcuts listed below are also helpful when moving through the text of a document:

Move Action	**Keystroke**
Beginning of the Line	HOME
End of the Line	END
Top of the Document	CTRL+HOME
End of the Document	CTRL+END

Selecting a Text →

To change any attributes of text it must be highlighted first. Select the text by dragging the mouse over the desired text while keeping the left mouse button depressed, or hold down the **SHIFT** key on the keyboard while using the arrow buttons to highlight the text. The following table contains shortcuts for selecting a portion of the text:

Selection	Technique
Whole Word	Double click within the word
Whole Paragraph	Triple click within the Paragraph
Several Words or Line	Drag the mouse over the words, or Hold down SHIFT+Arrow Key
Entire Document	Chose→Editing→Select→Select All from Ribbon or Press Ctrl+A

Inserting Additional Text →

Text can be inserted in a document at any pint using of the following methods:

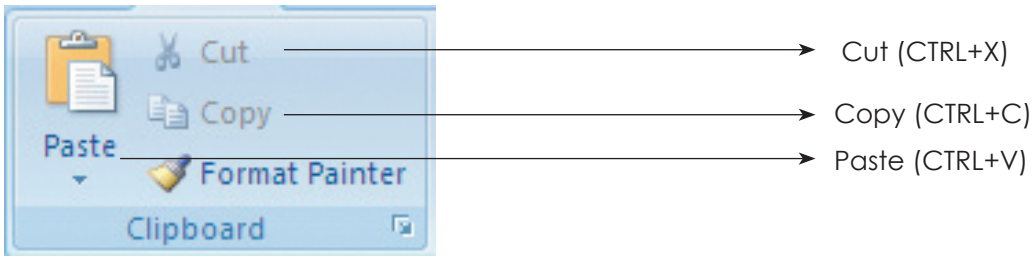
Type Text: Put your cursor where you want to add the text and begin typing

Copy and Paste Text: Highlight the text you want to copy and right click and click **Copy**, put your cursor where you want the text in the document and right click and click **Paste.**

Cut and Paste Text: Highlight the text you wish to copy and right click and click **Cut**, put your cursor where you want the text in the document and right click and click **Paste**.

Drag Text: Highlight the text you wish to move, click on ut and drag it to the place where you want the text in the document.

You will notice that you can also use the Clipboard group on the Ribbon.



Rearranging Block of Text →

To rearrange text within a document, you can utilize the **Clipboard Group** on the **Home Tab of** the Ribbon. Insert picture of clipboard group labeled

Move Text: Cut and Paste or Drag as shown above

Copy Text: Copy and Paste as above or use the clipboard group on the Ribbon

Paste Text: Use CTRL+V or use the Clipboard group to Paste, Paste Special, or Paste as Hyperlink

Deleting Block of Text →

Use the **Backspace** or **Delete** Keys on the Keyboard to delete text. Backspace will delete text to left of the cursor and Delete will erase text to the right. To delete a large selection of text, highlight it using any of the methods outlined above and press the **Delete** key.

Search and Replace Text →

To find a particular word or phrase in a document:

Click **Find** on the **Editing Group** on the Ribbon

To find and replace a word or phrase in the document, click **Replace** on the **Editing Group** of the Ribbon.

You can use CTRL+F for **Find** and CTRL+H for **Replace.**

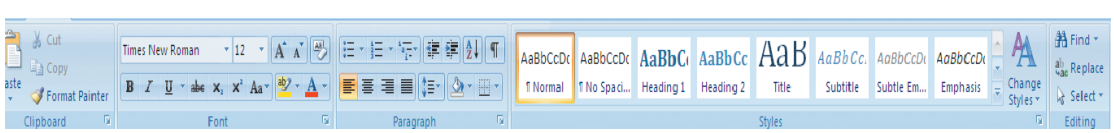
Undo Changes →

Click on the **Undo Button** ( ) of **Quick Access Toolbar**

You can use CTRL + Z for **Undo Changes**

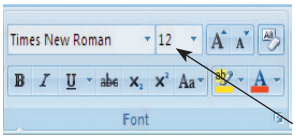
Styles →

A style is a format enhancing tool that includes font typefaces, font size, effects (bold, italics, underline etc.), colors and more. You will notice that on the Home Tab of Ribbon, that you have several areas that will control the style of your document: Font, Paragraph, and Styles.



Change Font typeface and Size →

To change Font typeface:

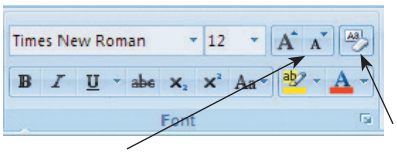


Click the arrow next to the font name and choose a font

To Change the Font Size:

Click on arrow next to the font size and choose the appropriate size, or

Click the **increase** or **decrease** font size button.

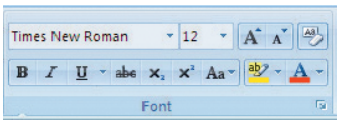


Font Styles and Effects →

Font styles are predefined formatting options that are used to emphasize text. They include: Bold, Italic, and Underline. to add these to text:

Select the text and click the **Font Styles** included on the Font Group of Ribbon or

Select the text and right click to display the font tools



Change Text Color →

To change the text color:

Select the text and click the **colors** button included on the Font Group of the Ribbon, or

Highlight the text and right click and choose the colors tool.

Select the color by clicking the down arrow next to the font color button.

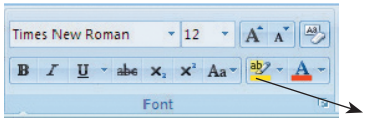
Highlight Text →

Highlighting text allows you to use emphasize text as you would if you had a maker. To highlight text:

Select the text

Click the **Highlight Button** on the Font Group of the Ribbon, or

Select the text and right click and select the highlight tool



To change the color of the highlighter click on down arrow next to the highlight button

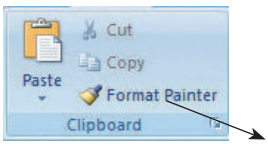
Copy Formatting →

If you have already formatted text the way you want it and would like another portion of the document to have the same formatting, you can copy the formatting. To copy the formatting, do the following:

Select the text with the formatting you want to copy

Copy the format of the text selected by clicking the **Format Painter** button on the Clipboard Group of the Home Tab

Apply the copied format by selecting the text and clicking on it.



Formatting Paragraph→

Formatting paragraphs allows you to change the look of the overall document. You can access of the tools of Paragraph formatting by clicking the **Page Layout** Tab of the Ribbon or the **Paragraph** Group on the Home Tab of the Ribbon.

Change Paragraph Alignment→

The Paragraph alignment allows you to set how you want text to appear. To change the alignment:

Click the Home Tab→Select Paragraph from Ribbon→ Under General Tab→ Select Alignment from List

Align Left: The text is aligned with your left margin

Center: The text is centered within your margin

Align Right: Aligns text with the right margin

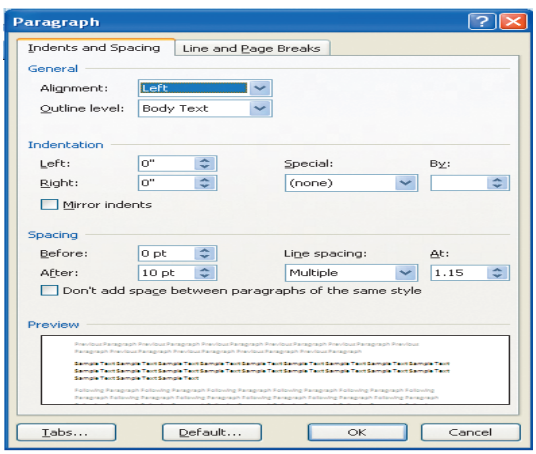
Justify: Aligns text to both the left and right margins

Indent Paragraphs→

Indenting paragraphs allows you to set text within a paragraph at different margins. To indent Paragraph, you can do: The Home Tab → Select Paragraph from Ribbon → Indention Tab → Select Indentation Setting.

There are several options for indenting:

- **First Line:** Controls the left boundary for the first line of a Paragraph
- **Hanging:** Controls the left boundary of every line in a Paragraph except the first one
- **Left:** Controls the left boundary for every line in Paragraph
- **Right:** Controls the right boundary for every line in Paragraph



Add Borders and Shading →

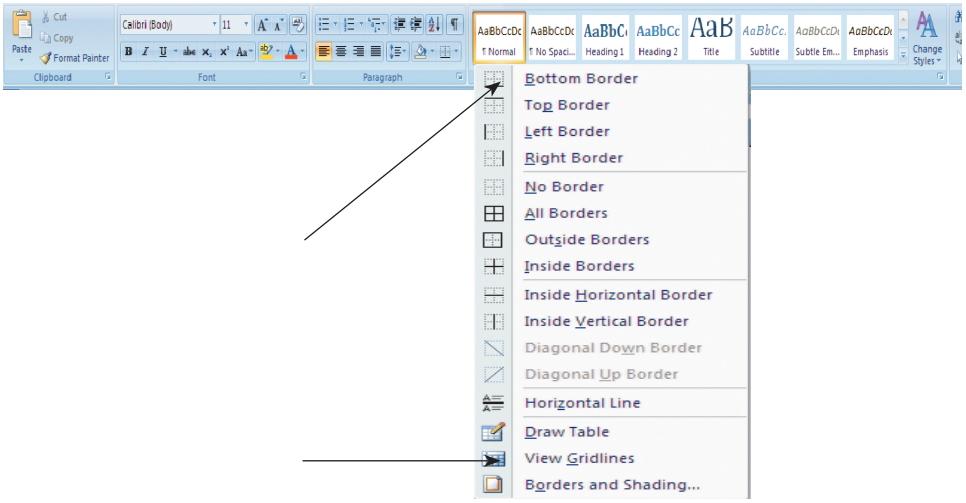
You can add borders and shading to paragraphs and entire pages. To create a border around a paragraph or paragraphs:

Select the area of text where you want the border or shading

Click the **Borders** Button on the Paragraph Group on the Home Tab

Choose the **Border and Shading**

Choose the appropriate options



Create a Table →

To create a table:

Place the cursor on the page where you want the new table

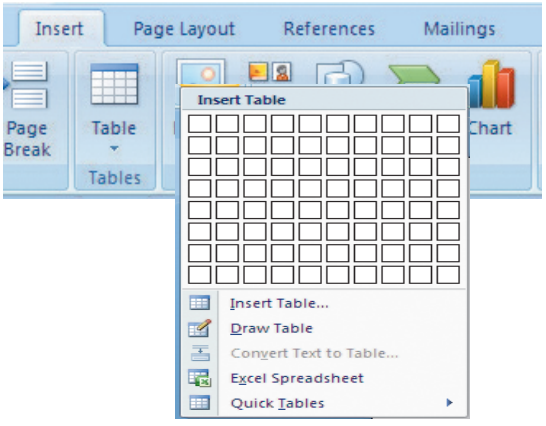
Click the **Insert Tab** of the Ribbon→ Click the **Tables** Button on Table Group→You can create a table one of four ways:

Highlight the number of row and columns

Click **Insert Table** and enter number of rows and columns

Click the **Draw Table**, create your table by clicking and entering the rows and columns

Click **Quick Tables** and choose a table



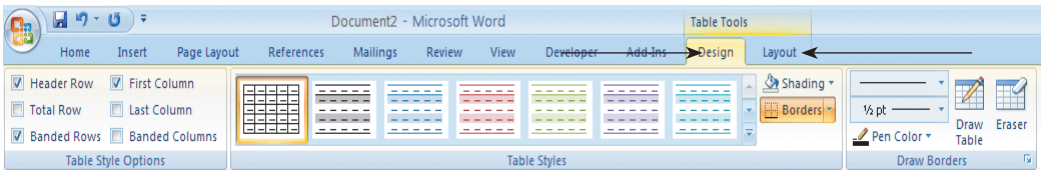
Enter Data in a Table→

Place the cursor in the cell where you wish to enter the information, Begin typing.

Modify the Table Structure and Format a Table→

To modify the structure of table:

Click the table and notice that you have two new table on the Ribbon: **Design and Layout**. These pertain to the table design and layout.



On the Design Tab, you can choose:

Table Style Options

Table Styles

Drawn Borders

To **Format** a table, click the table and then click the **Layout** Tab on Ribbon. This Layout tab allows you to:

View Gridlines and Properties (from the Table Group)

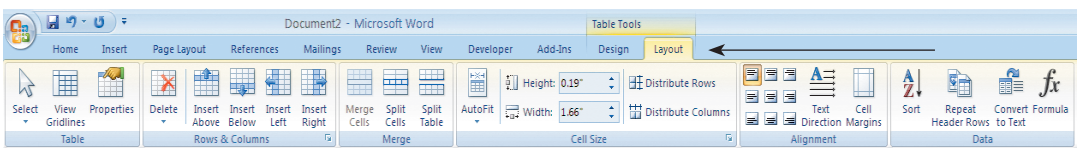
Insert Rows and Columns (from the Rows & Columns Group)

Delete the Table, Rows and/or Columns (from the Rows & Columns Group)

Merge or Split Cells (from the Merge Group)

Increase and Decrease cell size (Cell Size Group)

Align text within the cells and change text directions(Alignment Group)



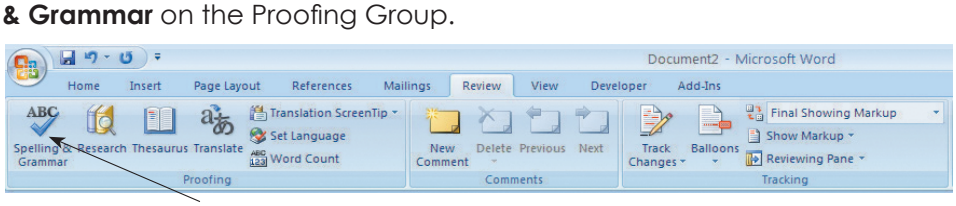
Spelling and Grammar →

To check the spelling and grammar of document

Place the cursor at the beginning of the document or the beginning of the want to check

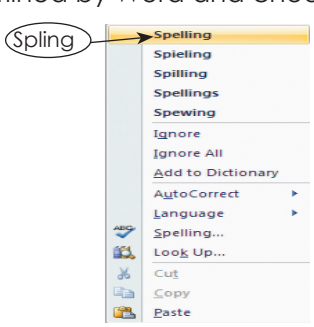
Click the **Review** Tab on the Ribbon

Click **Spelling & Grammar** on the Proofing Group.



Any errors will display a dialog box that allows you to choose a more appropriate spelling or phrasing.

If you wish to check the spelling of an individual word, you can right click any word that has been underlined by Word and choose a substitution.



Mail Merge in Word →

Mail merge is a tool which allows you to create form letters, mailing labels and envelopes by linking a main document to a set of data or data source. It is the process of combining a list of data with a template.

The mail merge process involves the following:

The Main Document - contains the text and graphics that are the same for each version of the merged document.

Data Source - a file that contains the information to be merged into a document. For example, the names and addresses of the recipients of a letter.

Mail Merge - Form Letters →

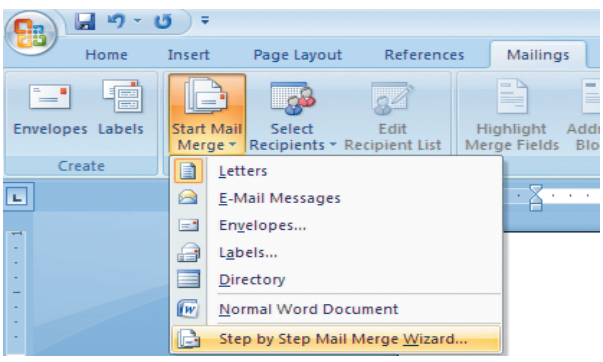
Open **Microsoft Word**

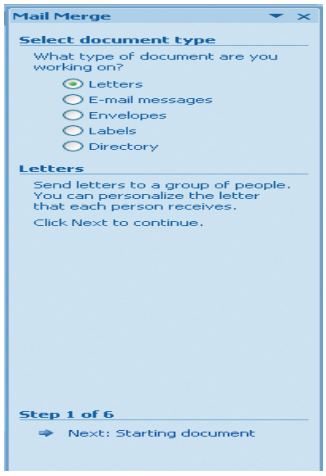
Type the letter with all needed text and formatting leaving areas for the data source data blank (ex name, address….)

Click the **Mailings tab**

Click **Start Mail Merge**

Click **Step by Step Mail Merge Wizard**





The **Mail Merge task pane** appears on the right of your screen. Note there are 6 steps.

Step1→

Click **Letters** for the document type

Click **Next: Starting document**

Step2→

Click **Use the current document** under **Select starting document**

Click **Next: Select recipients**

Step3→

The recipients can come from either an existing Excel file, or Access table or you can create a new list.

If Using an Existing List:

Click **Use an existing list** under **Select recipients**

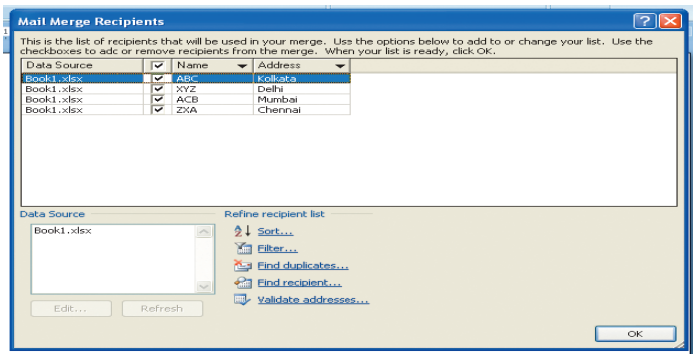
Click **Browse**

Select the file

Click **Open**

Mail Merge Recipients opens showing the names and addresses from your file

Click **OK**



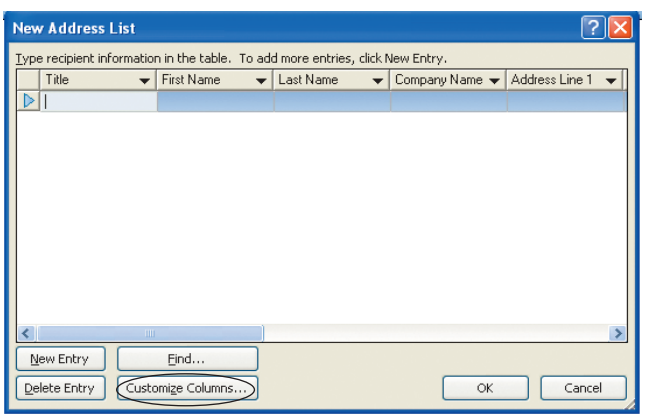
Click **Next: Write your letter**

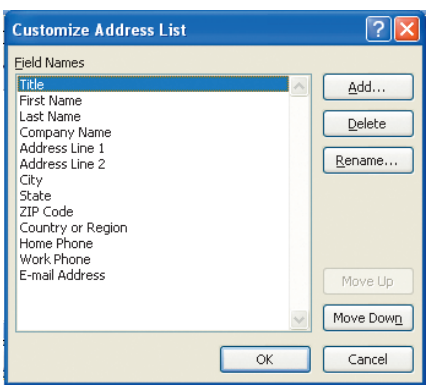
To Type a New List:

Click **Type a new list** under **Select recipients**

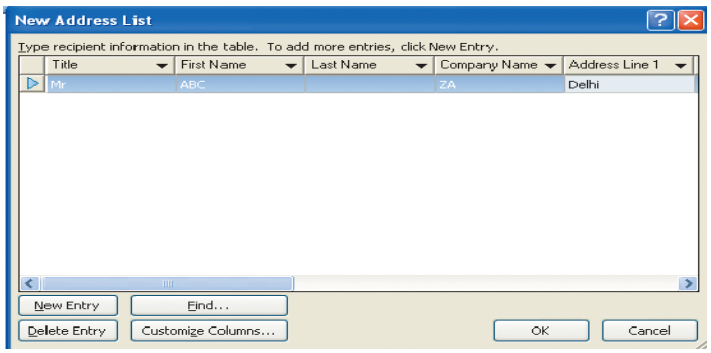
Click **Create**

Click **Customize Columns** to modify the list of fields





- Delete any unnecessary field names and/or add new ones
- Click **OK**
- Type records here hitting **TAB** to advance to the next field and to continue adding new records



- Click **OK**
- Click **Save**

  The recipients list will be saved as a separate file as a Microsoft Access file type. It is saved in the **My Data Sources folder**. It is recommended to save the file in this folder.

- Click Next: **Write your letter**

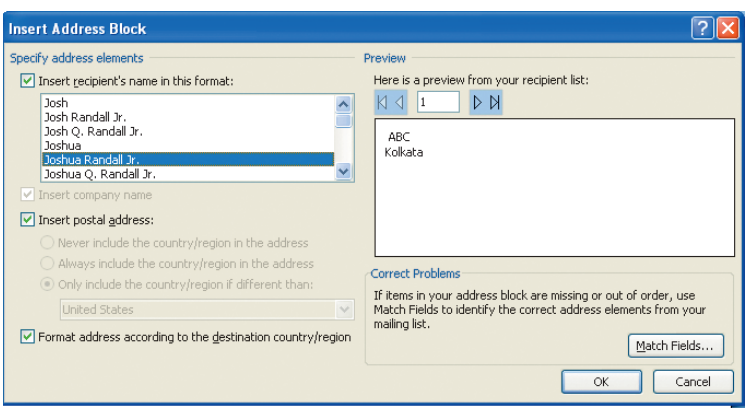
Step4 →

- Click the location in your document where the data from the mail merge fields need to be inserted
- Click Address block…
- Select the address elements you want included
- Click **OK**

The field name will look like this: **<<AddressBlock>>**

The Address block will insert the following fields

including any necessary punctuation: First Name,



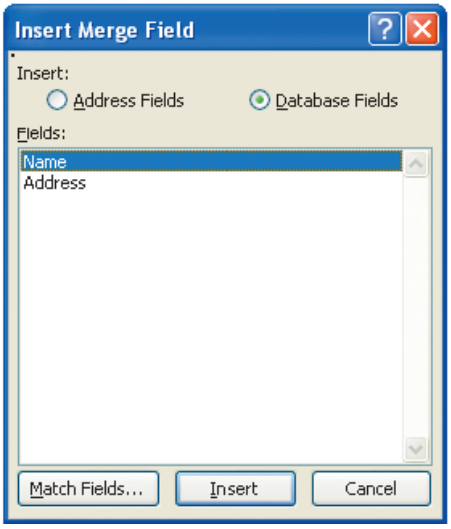
Last Name, Company, Address 1, Address 2, City,

State, Postal Code.

If your fields do not match the ones listed above or

you have additional fields, click **More items…**

- Click on the field from the list
- Click **Insert**
- Click **Close**



The field name will look like this - **«First_Name»**

- Repeat this step until all fields have been inserted. Remember to put spaces and punctuation where needed.
- Click Next: **Preview your letters**

Step5 →

Here is where you can preview the first page with the fields filled in.

Click Next: **Complete the merge**

Step6→

To Complete the Merge:

- Click **Print** to send directly to the printer
- Click **Edit individual letters** to create a new file

  Remember to save your document as you go. The next time you open your document and click on **Step by Step Mail Merge**, the data file will be attached.

Mail Merge- Labels →

- Open a new blank document
- Click the **Mailings** tab
- Click **Start Mail Merge**
- Click **Step by Step Mail Merge Wizard**

Step1→

- Click **Labels** for the document type
- Click Next: **Starting document**

Step2 →

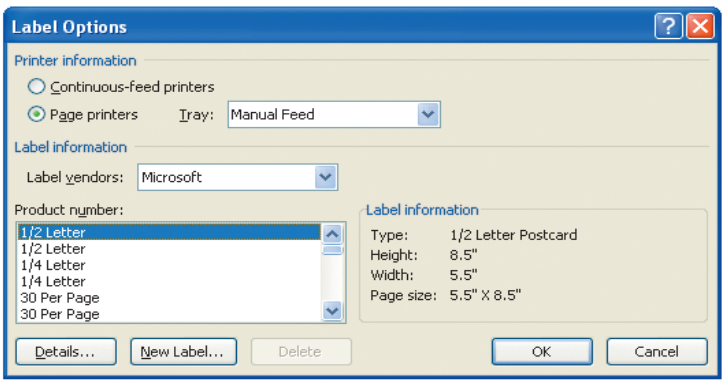
- Click **Label** options under **Change document layout**
- Choose the label style you are using
- Click **OK**
- Click Next: **Select recipients**

Step3 →

- Click Use an existing list under Select

  Recipients

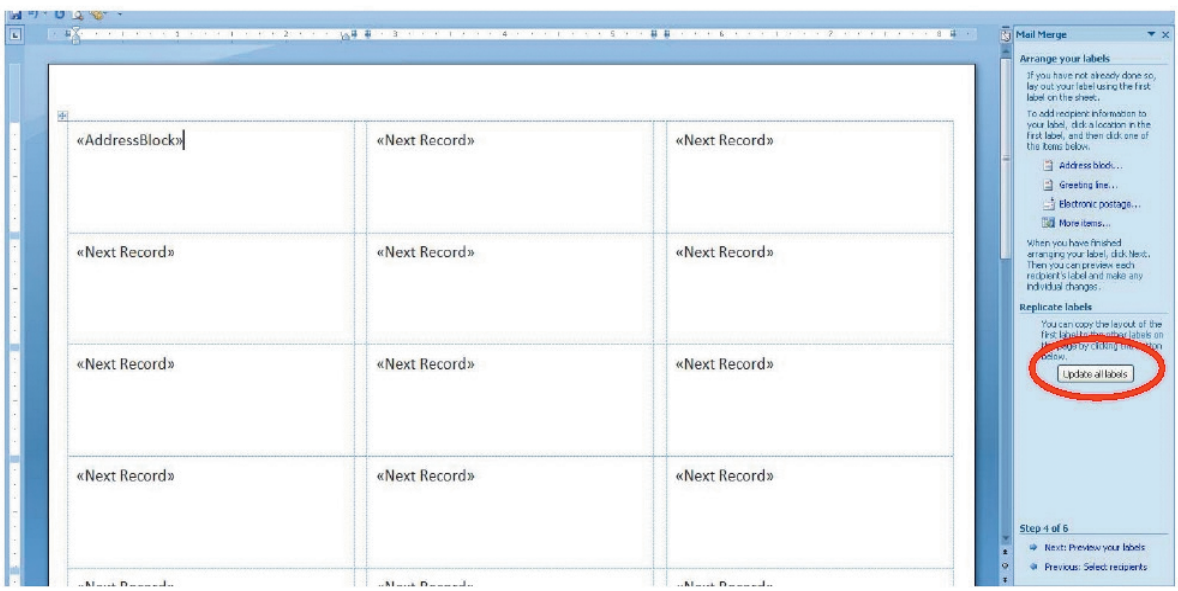
- Click **Browse**
- Select the file that contains the names and addresses



- Click **OK**
- Click Next: **Arrange your labels**

Step4 →

- Click in the first label box and click on either **Address block** or **More items** to insert the data fields



- Click **Update all labels** to include the fields on all labels
- Click Next: **Preview your labels**

Step5 →

Here is where you can preview the labels:

- Click Next: **Complete the merge**

Step6 →

Click Print to send directly to the printer

Or

Click **Edit individual labels** to create a new file

Tabs →

Tabs allow you to create simple tables of data that line up along a particular vertical position. You can also use advanced tab settings to create paper forms for print outs, or basic tables of contents. Generally, these items contain dotted or solid lines for you to sign on or to indicate a page number for a topic - these lines can be generated with leader tabs.

Basic tabs with alignment →

There are several different kinds of alignments with tabs we will explore some of them here.

- A Left tab stop sets the start position of text that will then run to the right as you type.
- A Center tab stop sets the position of the middle of the text. The text centers on this position as you type.
- A right tab stop sets the right end of the text. As you type, the text moves to the left.
- A Decimal tab stop aligns numbers around a decimal point. Independent of the number of digits, the decimal point will be in the same position. (You can align numbers around a decimal character only; you cannot use the decimal tab to align numbers around a different character, such as a hyphen or an ampersand symbol.)
- A bar tab stop doesn't position text. It inserts a vertical bar at the tab position.

To Change Default Tab stop →

- On the PAGE LAYOUT Ribbon, click the PARAGRAPH DIALOG BOX LAUNCHER.
- In the PARAGRAPH dialog box, click TABS.
- In the DEFAULT TAB STOPS box, enter the amount of spacing that you want between the default tab stops.

Note: When you press the TAB key, your tab will stop across the page at the distance that you specified.

Set manual tab stops with ruler →

You might want to use the ruler to set manual tab stops at the left side, middle, and right side of your document. If you don't see the horizontal ruler that runs along the top of the document, click the VIEW RULER button at the top of the vertical scroll bar.

You can quickly set tabs by clicking the tab selector at the left end of the ruler until it displays the type of tab that you want and then clicking the ruler at the location you want.

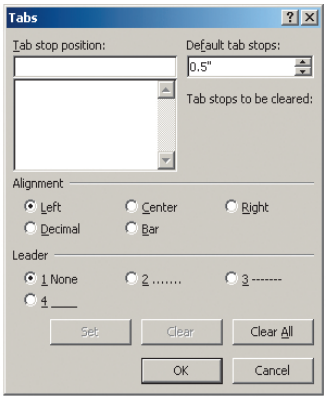
To use the horizontal ruler to set tab stops→

- By default, there are no tab stops on the ruler when you open a new blank document.
- The final two options on the tab selector are actually for indents. You can click these and then click the ruler to position the indents, rather than sliding the indent markers along the ruler. Click FIRST LINE INDENT, and then click the upper half of the horizontal ruler where you want the first line of a paragraph to begin. Click HANGING INDENT, and then click the lower half of the horizontal ruler where you want the second and all following lines of a paragraph to begin.
- When you set a BAR TAB STOP, a vertical bar line appears where you set the tab stop (you don't need to press the TAB key). A bar tab is similar to strikethrough formatting, but it runs vertically through your paragraph at the location of the bar tab stop. Like other types of tabs, you can set a bar tab stop before or after you type the text of your paragraph.
- You can remove a tab stop by dragging it (up or down) off the ruler. When you release the mouse button, the tab stop disappears.

- You can also drag existing tab stops left or right along the ruler to a different position. When multiple paragraphs are selected, only the tabs from the first paragraph show on the ruler. If you set manual tab stops, the default tab stops are interrupted by the manual tab stops that you set. Manual tab stops that are set on the ruler override the default tab stop settings.

Set manual tab stops with dialog→

If you want your tab stops at precise positions that you can't get by clicking the ruler, or if you want to insert a specific character (leader) before the tab, you can use the TABS dialog box. To display this dialog box, double-click any tab stop on the ruler.



To set manual tab stops→

- On the PAGE LAYOUT Ribbon, click the PARAGRAPH DIALOG BOX LAUNCHER.
- In the PARAGRAPH dialog box, click the TABS button. The following dialog appears.
- In the DEFAULT TAB STOPS box, enter the amount of spacing that you want between the default tab stops.

Note: When you press the TAB key, your tab will stop across the page at the distance that you specified.

Tab stop position→

Type the position on the ruler where you want to create a new tab stop, or select an existing tab stop from the list to modify its properties.

Default tab stops→

Specifies amount of spacing that is applied each time you press the TAB key.

Tab stops to be cleared→

Displays tab stops that have been marked for deletion from the TAB STOP POSITION list. Cleared tabs are deleted from the list when you click OK.

Alignment→

- LEFT Sets a left start position of text that will then run to the right as you type.
- CENTER sets the position of the middle of the text. The text centers on this position as you type.
- RIGHT Sets a right start position of text that will then run to the left as you type.
- DECIMAL Aligns numbers around a decimal point. Independent of the number of digits, the decimal point will be in the same position. (You can align numbers around a decimal character only; you cannot use the decimal tab to align numbers around a different character, such as a hyphen or an ampersand symbol.)

- BAR Inserts a vertical bar at the tab position. Not used for positioning text.

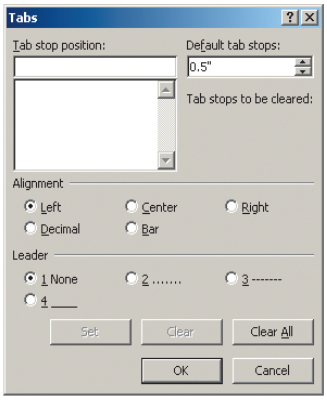
Creating Leader Tabs →

Use this feature to fill the empty space before a tab stop with dotted, dashed or solid lines. This effect is most commonly seen in a table of contents. The right aligned tab for the numbers in the example below has a dotted leader tab.

Chapter 1 1

Chapter 2 12

Chapter 3 20



TO CREATE A LEADER FROM AN EXISTING TAB→

- On the PAGE LAYOUT Ribbon, click the PARAGRAPH DIALOG BOX LAUNCHER.
- In the PARAGRAPH dialog box, click the TABS button. The TABS dialog appears.
- Select the tab stop in the TAB STOP POSITION: list.
- Choose one of the 4 Leader types.
- Click on the SET button to save the tab.
- Click on OK to return to the document.

Note: You can also create the Tab from scratch in the Tab dialog box

To create a new tab and assign a leader →

- On the PAGE LAYOUT Ribbon, click the PARAGRAPH DIALOG BOX LAUNCHER.
- In the PARAGRAPH dialog box, click the TABS button. Type in the new tab position in the TAB STOP POSITION: field
- Choose the ALIGNMENT and optionally choose the LEADER (the default is None).
- Click on the SET button to save the tab.
- Choose OK.

Note: The Clear button removes the selected tab, whilst Clear All removes all the tabs in the selected paragraph(s). Note tabs are a paragraph format and as such will display differently when you click in different paragraphs.

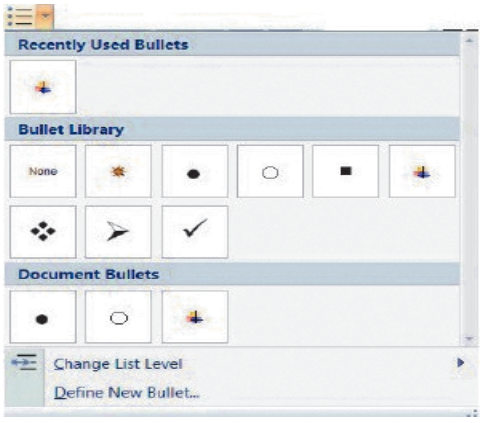
Bulleted and numbered lists→

Word has tools for automatically assigning bullets and numbers to lists. You can choose from a variety of different number formats and select which bullet symbols to use. You can also create multi-level lists very easily using this feature. With numbered lists, if you move, delete or add items, Word will automatically renumber the list so that you always have the correct numeric sequence.

Bullets→

Bullets are symbols that can be used to denote list items or headings. They attach themselves to paragraphs within a document.

To create a bulleted list→



- Type the list one line under the other.
- If you want blank lines of space between list items select the lines and use the SPACE AFTER setting in the PARAGRAPH dialog.
- Click the BULLETS button in the PARAGRAPH group to apply bullet symbols to your list using the default bullet style (the button will switch on).

Remove Bullets→

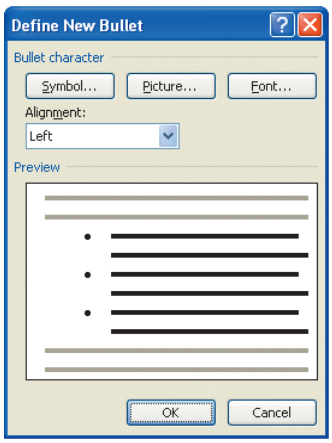
When you want to add a paragraph underneath your last list item, you may find that the bullets continue. This is because bullets and numbers are paragraph level formats and Word will copy them from one paragraph to the next when you press the ENTER key. When you don't want the bullets any more, if you press ENTER again, Word will assume that you have finished your list and remove it accordingly.

To switch bullets off→

- Click the cursor on the paragraph where the bullet is, or if the bullets are on several paragraphs, select them.
- Click the BULLETS button in the PARAGRAPH group (the button will switch off)

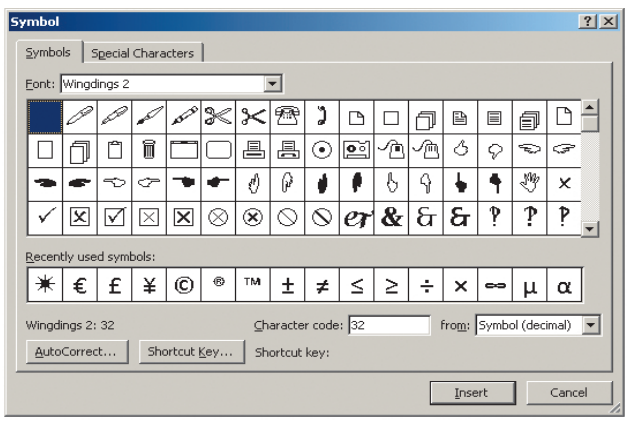
Define A New Bullet→

The bullets menu gives you a small selection of pre-picked bullet symbols for you to choose from. If none of those is suitable for your list, you can define a new bullet from scratch with a palette that contains a bigger selection of symbols. You can also change the indent positions of your list items. (Using the paragraph dialog).



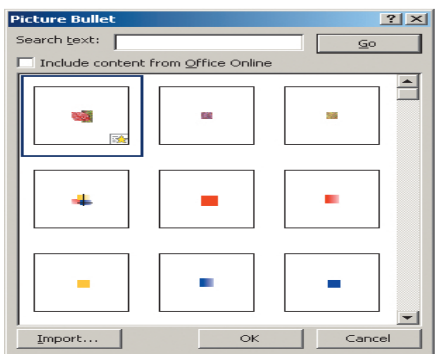
To define a new bullet →

- Click on drop down arrow to right of BULLETS and choose DEFINE NEW BULLET a dialog will appear.
- Click the SYMBOL button to select a different symbol. This displays the symbol dialog below:
- Initially Word displays symbols from the Symbol font. You can choose from a different font by clicking the drop down list arrow to the right of the FONT box.



Wingdings, Webdings and Monotype Sorts have a large variety of useful symbols to use for bullet points. When you alter the bullet symbol Word will use that symbol for all new lists when the Bullets button is clicked.

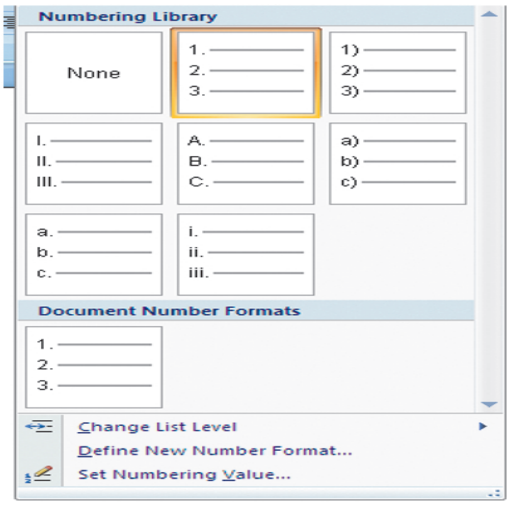
- Click on a symbol from the palette to select it then click OK to go back to the previous dialog. The selected bullet will be displayed in one of the preview panes.



- Click the FONT button to access the FONT dialog if you want to make changes to bullet size and style.

Numbering →

You can add numbers to paragraphs in a document. Word lets you choose between varieties of different numbering styles.



To apply numbers to a list →

- Type the list. And select it.
- If you want blank lines of space between list items select the lines and use the AFTER setting in the PARAGRAPH dialog.
- Click the NUMBERS button on the PARAGRAPH group to apply numbers to your list (the button will switch on).

Remove Numbers →

When you want to add a paragraph underneath your last list item, you may find that the numbers continue. This is because bullets and numbers are paragraph level formats and Word will copy them from one paragraph to the next when you press the ENTER key.

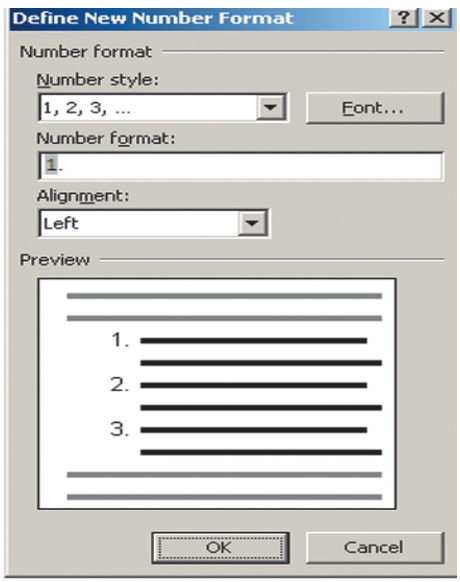
To switch numbers off →

- Click the cursor on the paragraph where the number is, or if the numbers are on several paragraphs, select them.
- Click the NUMBERS button on the PARAGRAPH group.(Button will switch off).

To change the numbering style →

- Select the numbered list.
- Use the drop down arrow to the right of the numbering button to see a selection of numbering styles after making a different selection click to apply style to highlighted list.

You may wish to create your own style of numbering for your document this is very easy in 2007:



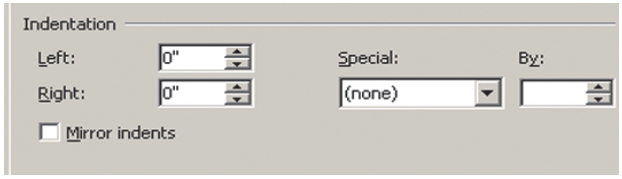
To create a numbering style→

- Use the drop down arrow to the right of the NUMBERING button to see a selection of numbering styles select at the bottom DEFINE A NEW NUMBER FORMAT. The dialog box to the above right is displayed with the options:

- Click the drop-down list arrow to the right of the NUMBER STYLE box. Word offers a variety of different numbering styles for lists, standard Arabic numbers, and Roman numerals and so on.
- Click on the required style from the displayed list.
- Click on the FONT button. The FONT dialog opens allowing you to select font options for the selected number style.
- After selection click OK to return you to the DEFINE NEW NUMBER FORMAT dialog box.
- Add other characters to the NUMBER FORMAT text box to enhance your number style. Use this option to add extra digits to numbers (e.g. if you want extra decimal places) or to add prefix and suffix characters (e.g. the word "Item", -dash etc.).
- Use the ALIGNMENT drop down box to allow a change in alignment of the numbers to left, right or centre.
- Click OK to apply all options selected to your list.

To change numbered list indents →

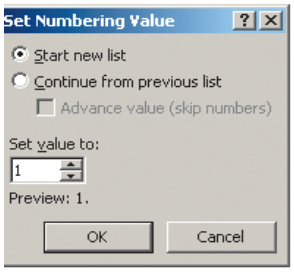
- Select the list.
- Open the PARAGRAPH dialog using the DIALOG BOX LAUNCHER.
- To change the number position, set the left indent to where you want the bullet to appear



- From the SPECIAL drop down box select HANGING.
- In the by box set the measurement where you want the text to start.
- Click OK to apply the new indents to the selected items and close the dialog

To Change Start Number of List →

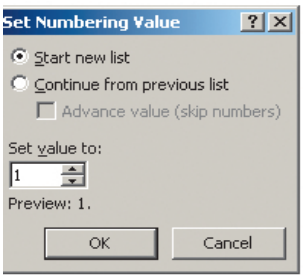
Some list points can be several paragraphs long. When this is the case, you will need to switch the numbering off for those paragraphs that "belong" to the previous paragraph's number. When you are ready to start numbering again, Word will allow you to continue using the next number in sequence.



To change the start number →

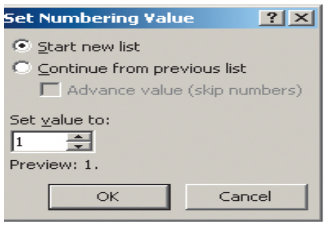
- Click in the numbered paragraph you wish to change the number for.
- Click on the drop down arrow to the right of the NUMBERING button and select, near the bottom
- SET NUMBERING VALUE a dialog will appear.

- Enter the desired number value in the SET VALUE TO box and click OK. The paragraph should now begin with the desired number.



To continue numbering from a previous list→

- Click in the numbered paragraph you wish to change the number for.



- Click on the drop down arrow to the right of the NUMBERING button and select, near the bottom SET NUMBERING VALUE a dialog will appear.
- 3. Select CONTINUE FROM PREVIOUS list and click OK your list should now continue numbering from the previous list.

Start A New List→

There may be occasions where you need to end one list and begin a new one straight away. Unless you tell it otherwise, Word will assume that the numbering should follow on in sequence from the previous list.

To restart numbering→

- Click in the numbered paragraph you wish to change the number for.
- Click on the drop down arrow to the right of the NUMBERING button and select, near the bottom SET NUMBERING VALUE a dialog will appear.
- Select START NEW LIST and click OK your list should now start again from 1.

Applying A Multi-Level List→

You can apply lists using Word's automatic numbering tools that have many different list levels. This is useful if the list you are creating has sub-points which need to line up properly. Word will initially use the top level style for all list items. Use the keyboard to demote and promote items to the required levels.

To apply a multi-level list→

- Type the list one line under the other.
- If you want blank lines of space between list items select the lines and use the SPACE AFTER setting in the PARAGRAPH dialog.
- Use the drop down arrow to the right of the MULTI-LEVEL NUMBERING button to see a selection of multi-level numbering styles after making a selection click to apply style to highlighted list.

To promote an item →

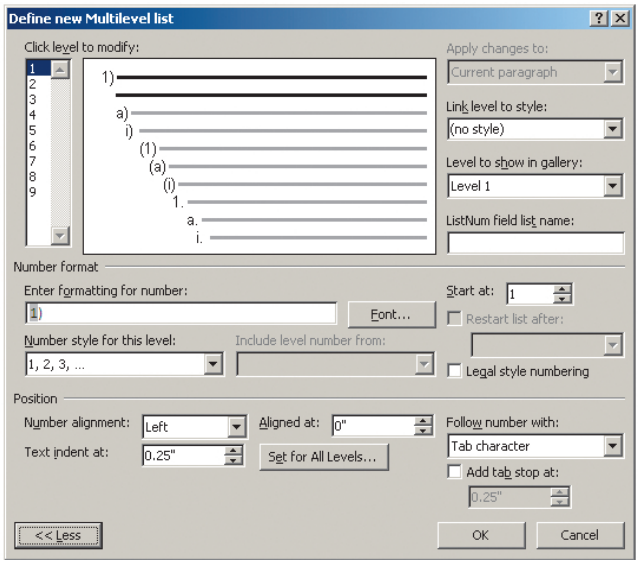
Position the cursor somewhere in the paragraph, or if you want to demote several paragraphs, select them and click the indent button in the paragraph group or press the TAB key.

To demote an item →

Position the cursor somewhere in the paragraph, or if you want to demote several paragraphs, select them and click the outdent button or hold down the SHIFT and TAB key.

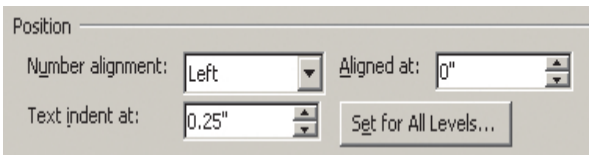
To Define A New Multi Level List →

If none of the multi level lists suit your purposes it is possible to define one of your own with many options all in one places to set the indents and number styles required for your document:



To define new list →

- Use the drop down arrow to the right of the multi-level numbering button and near the bottom; choose DEFINE NEW MULTI-LEVEL LIST a dialog (above) will appear.
- Select a level to modify (1-9)
- Click the drop-down list arrow to the right of the NUMBER STYLE box. Word offers a variety of different numbering styles for lists, standard Arabic numbers, and Roman numerals and so on.
- Click on the required style from the displayed list.
- Click on the FONT button. The FONT dialog opens allowing you to select font options for the selected number style.
- Add other characters to the ENTER FORMATTING FOR NUMBER text box to enhance your number style. Use this option to add extra digits to numbers (e.g. if you want extra decimal places) or to add prefix and suffix characters (e.g. the word "Item", -dash etc.).



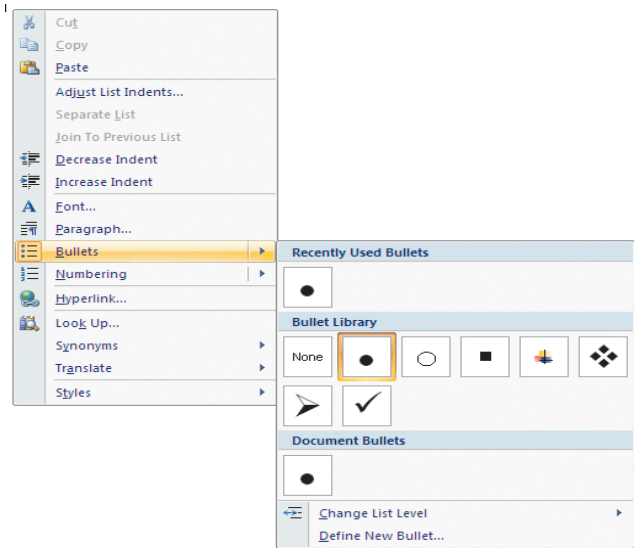
Position →

- Use the NUMBER ALIGNMENT drop down box to allow a change in alignment of the numbers to left, right or centre.
- Either enter a number or use the spin buttons to set the indent for the number or character for this level.
- Either enter a number or use the spin buttons to set the indent for the text you will type at this level (where you want your text to start).
- If you want the same set of indents for all levels then click the SET FOR ALL LEVELS button the indents chosen will be applied for all levels within your list.
- You may now work through the levels selecting the alignment, number stle and formatting for as many levels as you would use.
- Click ok to complete and create your new multi level list

Bullets And Numbering With The Shortcut Menu →

You can apply Bullets and Numbering from the shortcut menu that appears when you click the right-mouse button over a selection.

To use shortcut menu for bullets/numbering →



- Select the items to numbered or bulleted.
- Position the mouse anywhere over the highlighted area and click the right mouse button.
- From the resulting shortcut menu, choose the Bullets or Numbering options you should see the same options as if you had used the drop down arrow to the right of the buttons on the home ribbon.
- Click on the style you want to apply that style of bullets or numbering to your selected text.

Apply Bullets And Numbers As You Type →

You can tell Word that you are about to type a numbered or bulleted list by starting the first list item in a special way. When you press ENTER to start a new line, Word will aut format your current text with standard bullets and numbers.

To apply bullets as you type→

Start the list by typing an asterisk and then press TAB. Type the list text item immediately after and then press ENTER. Word will change the asterisk to the standard bullet symbol and start the next line with the bullet, ready for you to type the next item.

To apply numbers as you type→

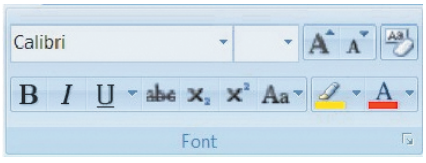
Type the first number and press TAB. Type the first list item immediately after and then press ENTER. Word will continue the numbering on the new line ready for you to type the next item. You can use a soft return to insert blank (un-numbered or un-bulleted) lines between list items.

Text formats→

Word divides formatting into two types – Character formats and paragraph formats. Character formats can be applied to individual characters within a document. They include BOLD, italic and different font styles and sizes. Paragraph formats affect whole paragraphs and control the layout of text on a page such as alignment, indents and so on.

Character Formats→

Word is best suited to applying formats to text that has already been typed. It is often better to get the raw information in the document without worrying about how it looks and then going back afterwards and applying the formats.

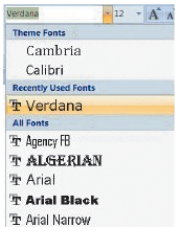


Formatting Font Group →

The formatting font group on the HOME ribbon contains buttons for applying some of the most commonly used formats.

Font Style→

The font style controls what individual characters look like. True Type fonts will always look the same on screen as in a printed copy. Some fonts are specified (the characters have "curly" edges, whilst others are plain (sans serif).



To change the font →

- Select the text to change.
- Click on the drop-down list arrow to the right of the currently displayed font name.
- Select the font to use – the selected text will alter accordingly

Point Size→

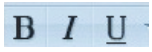
This controls the size of the printed characters.

To change the point size→

- Select the text to change.
- Click on the drop-down list arrow to the right of the currently displayed point size.
- Pick a new number from the list – the selected text will change size accordingly.

Bold, Italic And Underline→

Bold, italic and underline can be applied to the selection using buttons on the formatting toolbar or keyboard shortcuts.

Apply bold, italic or underline→ 

- Select the text to change.
- Click on either the B, I or U buttons on the toolbar. The button will "switch on" and the selected text will display the applied format.

Remove Bold, Italic and Underline→

- Select the text with the format.
- Click the Bold, Italic or underline button to turn the format off.

Text Highlights→

Just as you can use a fluorescent marker to highlight the salient points on a printed page, Word allows you to highlight text on screen. Highlights will show in the printed document in colour if you have a colour printer, or in grey tones if you have a black and white printer.

To highlight text→

- Click the button to switch the highlight tool on.
- Drag your mouse over the text to highlight.
- When you have finished, click the highlight button once more to switch the tool off.

Font Colour→

This will change the colour of on-screen text. It will also print the text in the chosen colour if you are connected to a colour printer.

To change font colour→

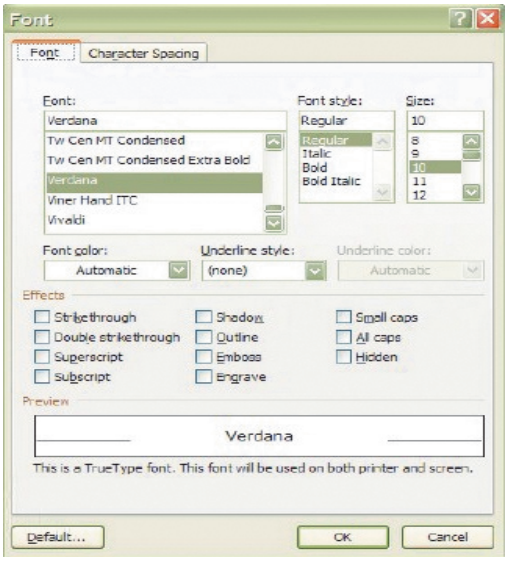
- Select the text you want to change.
- Click the drop-down list arrow displayed on the right-hand side of the button and choose the desired colour.

To reset font colour→

- Select the text you want to reset to the default colour.
- Click the drop-down list arrow displayed on the right-hand side of the Font colour button.

- The Automatic option will reset text back to the default colour (normally black).

Font dialog →



The Formatting group contains the most commonly applied formats; however there are more options available in the Format Font dialog box.

To access the Font dialog box→

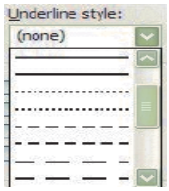
- Select the text to format.
- Clicking on the DIALOG BOX LAUNCHER in the font group will open the FONT dialog.
- The dialog box contains two tabs – FONT and CHARACTER SPACING which are discussed below.

Font Tab→

Many of the options on the Font tab are the same as those on the formatting toolbar, however, the UNDERLINE options include some extra underline styles. The dialog box also has more effects than can be achieved using the formatting toolbar.

To apply underline styles from dialog→

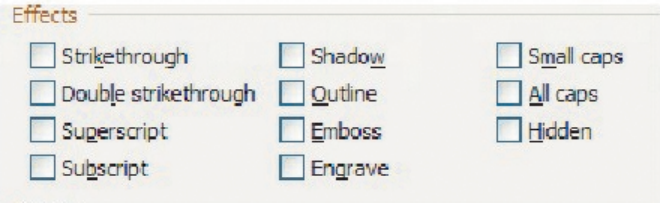
- Select the text to format.
- Access the FONT dialog and click the FONT tab.
- Click the drop-down arrow to the right of the UNDERLINE STYLE box – a list of different underline options will appear.



- Choose your preferred option by clicking on it. The PREVIEW window at the bottom of the dialog box displays a preview of how your text will look if you choose to keep the applied formats.
- Click the OK button to keep the format. Clicking CANCEL will abandon any choices you have made and close the dialog box.

Effects→

Most of the effects change the appearance of the characters. SUPERSCRIPT and SUBSCRIPT allow you to raise and lower characters (e.g. 10m2 or H2o). Some effects have more useful functions – for example HIDDEN renders text on-screen and in the printed document invisible, particularly useful if you want to hide references to the source of a document or picture so they don't get printed. Note however than Hidden text will show on-screen if the Show/Hide button is clicked on.



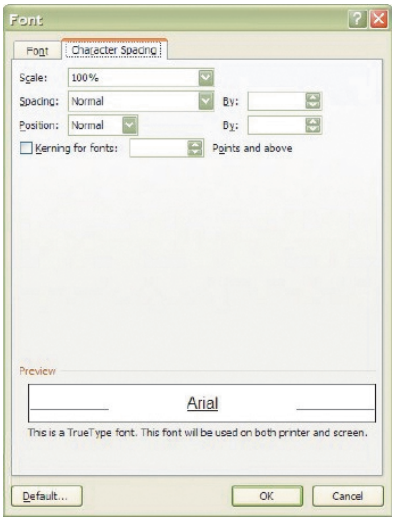
To apply effects→

- Select the text to format.
- Access the FONT dialog and click the FONT tab.
- Check the boxes by clicking in them with the mouse next to the relevant options to switch an effect on. The Preview window will show you what each one looks like.
- Uncheck the boxes to switch an effect off.

Some effects can be switched on in combination, others are mutually exclusive (for example you cannot have both Small Caps and All Caps applied as switching one on will automatically disable the other.

Character Spacing Tab→

This tab contains options that allow you to increase or decrease the amount of space between individual characters in a word, or raise or lower those characters in relation to the other characters positioned on the same line. The PREVIEW window at the bottom of the dialog will display what the selected text will look like as you change the settings.



Scale→

Changes the size and space between the individual characters in the selection.

To alter the scale→

- Select the text to format.
- Access the FONT dialog and click the CHARACTER SPACING tab.
- Click the drop down list next to the default Scale setting to list other percentage scales, some bigger and some smaller than the current figure.
- Choose a larger percentage to increase the space between the characters in the selected text and make the characters proportionally larger as well. Choose a smaller figure to squash characters together and also decrease their size in proportion to the scale percentage chosen.

To change spacing→

- Select the text to format.
- Access the Font dialog and click the character spacing tab.
- Click the drop down arrow to the right of the Spacing option.
- Choose "Expanded" (more space between the individual characters) or "Condensed" (less space between the individual characters).
- Use the By box which has up and down arrows that can be clicked to increase or decrease by how many points (or tenths of points) the characters are expanded or condensed.

Position→

"Normal" position places the characters on the same level as the other characters on that line. You can choose to have text raised or lowered instead.

To change character position→

- Select the text to format.
- Access the FONT dialog and click the CHARACTER SPACING tab.
- Display the list by clicking the arrow to the right of the Position box.
- Choose "RAISED" or "LOWERED" – the By box then allows you to increase or decrease (again in tenths of points) by how much your characters should deviate from the base line position.

Kerning→

You need this option because some fonts are proportional and others are not.

PROPORTIONAL fonts will adjust the amount of space between one character and the next depending on what that character is; for example the letter "I" is a thin character and does not need as much space as an "e".

NON-PROPORTIONAL fonts allocate the same amount of space for each character regardless of its width. The POINTS AND ABOVE box allows you to set a size above which Word will kern the fonts – if you are using a proportional font and you have used the Spacing option, you may need to switch the Kerning on to prevent the same amount of spacing being allocated to each character.

To activate kerning→

- Select the text to format.
- Access the FONT dialog and click the CHARACTER SPACING tab.
- Click in the KERNING FOR FONTS check box to switch kerning on.
- Use the POINTS AND ABOVE box to set the size at which Word will begin to kern fonts.

- When you have set all the options you require on this tab, click OK to apply them. CANCEL will abandon any changes you may have made.

Paragraph formats →

When you need to control how a paragraph lines up on a page, you apply paragraph formats. As with character formatting, some of the most commonly used options appear as buttons on the Formatting toolbar whilst others can only be accessed via the Paragraph dialog box.

Alignment →

You can select from four different alignment options in Word by clicking the relevant button (described below) :

To change alignment →

- Position the cursor in the paragraph whose alignment you want to change, or if you are aligning several paragraphs, highlight them.
- Click on the button for the alignment you require (see below).
- Click this button to left-align paragraphs. Left alignment ensures that the left edge of each line in the paragraph begins at the same place. Because of the word-wrapping, the right-hand edge of the paragraph won't line up exactly; this is sometimes called a "ragged" edge. Left alignment is the default alignment for new Word documents.
- Click this button to centre paragraphs. This will make each line of the paragraph position its centre point in the middle of the page. Both the left and right edges of the paragraph will be ragged.
- Click this button to right-align paragraphs. Right alignment ensures that the right edge of each line in the paragraph begins at the same place – the left edge will be ragged.
- Click this button to justify paragraphs. This ensures that both the left-hand and right-hand edges of the lines in the paragraph begin and end at the same position, eliminating any ragged edges.

Indents→

Indents allow you to control the white space at the left and right hand side of a paragraph. There are a variety of different methods for setting indents which are described below.

To indent from the left→

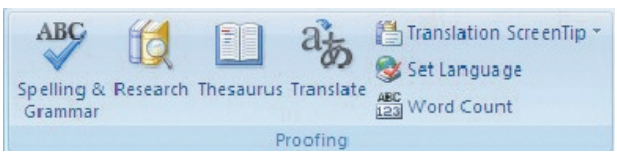
- Click the cursor inside the paragraph whose alignment you want to change or, if you are aligning several paragraphs, highlight them.
- Click the increase indent button to indent the selected paragraphs by ½ an inch from the left. You can click this button again to increase by a further ½ inch and so on.
- If you need to decrease the indent by ½ inch, click the decrease indent button to do this.

Proofing Text →

Spell checker & Thesaurus→

Auto Spelling /Grammar Check→

The proofing tools in Word are very useful in ensuring that the documents you print and distribute are as error-free as possible.



Word 2007 automatically checks spelling and grammar as you type provided the options have been set in the Word Options. Spelling mistakes are flagged by a wavy red line under the error whilst grammatical faults show with a wavy green line. You can correct these mistakes as they are flagged by moving the mouse over the error and clicking the right mouse button – a shortcut menu will appear offering suggestions.

To correct a flagged mistake→

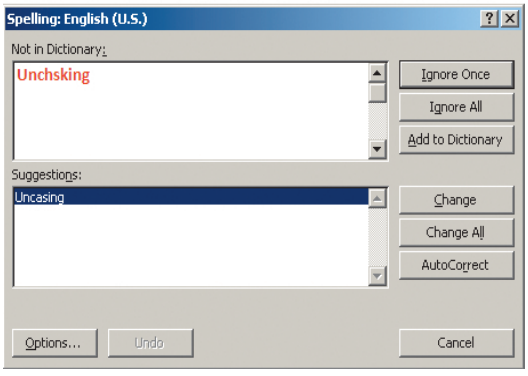
- Click the right mouse button over the flagged mistake (e.g. a miss-spelt word).
- Click on a suggestion from the top section of the short cut menu to replace the flagged word or phrase with the one offered by the spell/grammar checker.

Manual Spelling/Grammar Check→

You can check the spelling and grammar of your document in one go by launching the spell/grammar checker. There are several ways you can do this, but as Word will start checking from wherever your cursor is down the document; it makes sense to first move the cursor to the very beginning (use CTRL HOME) before you commence the check).

To launch the spelling/grammar checker→

- Click the SPELLING & GRAMMAR button from the REVIEW ribbon in the PROOFING TOOLS group.
- Word will launch the Spelling and Grammar dialog shown below:



- The "error" shows in red in the box marked NOT IN DICTIONARY while any suggestions are listed in the box below. Down the right-hand side of the dialog are a series of buttons allowing you to carry out different commands and these are described below:

To ignore the mistake→

- Click IGNORE to ignore the highlighted word and move on to the next item.

To add a word to the custom dictionary→

- Clicking ADD TO DICTIONARY appends the highlighted word to your custom dictionary, ensuring that it will never be flagged as an error again. The spelling/grammar check will move on to the next item.

To change the mistake→

- Select the suggestion you want to replace the highlighted item with by clicking it with the mouse.

- Click the CHANGE button, to substitute the suggestion for the flagged word and move you to the next item.

If you have made the same mistake throughout a document, when the spell/grammar check hits the first one you can correct them all by clicking the CHANGE ALL button. The check will move on to the next item.

To use Autocorrect→

- Click AUTOCORRECT to allow Word to make a decision about the error for you using its AutoCorrect feature.

To undo a command→

- If you don't like the replacement you can click the UNDO button which will become available at the bottom of the dialog to go back one step.

Pausing The Spell/Grammar Check→

When a check is launched, you can see the highlighted items that Word considers to be errors behind the dialog box that it supplies to correct them. If none of the options in the dialog box are suitable you can follow the instructions below to make changes.

To pause the spelling/grammar checker→

- Click outside the box, in the document itself and make manual corrections. This will pause the spell/ grammar check (the dialog box options will appear "dimmed").
- Once you have finished editing, click the RESUME button to reactivate the spell/grammar check.

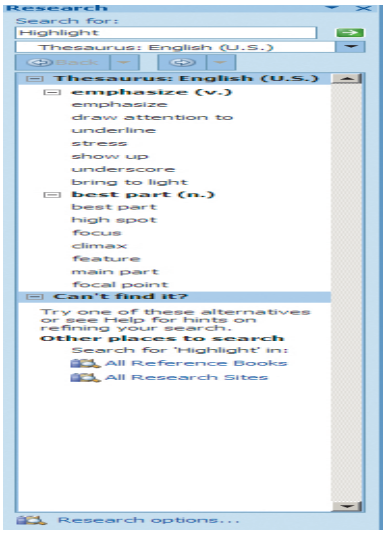
End The Check→

When Word can find no further errors it will display the following dialog box:

- Click OK to complete the check.

Thesaurus→

Word's Thesaurus can be used to look up alternatives to words you have typed in a document. Whilst it mainly helps to find synonyms to words, in some instances it will also look up antonyms. You can then click buttons in the dialog box to replace the looked up word with your chosen synonym.



To launch the Thesaurus→

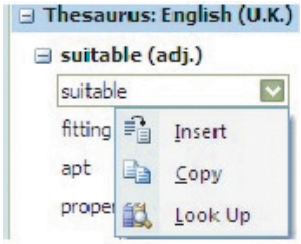
- Select the word you want to look up.
- Click the THESAURUS button from the REVIEW ribbon in the

PROOFING TOOLS group.

You may leave the thesaurus TaskPane open and type other words directly into the

search for text box and pressing enter or you may elect to close the TaskPane

by clicking on the cross in the top left hand corner.



Choosing A Meaning→

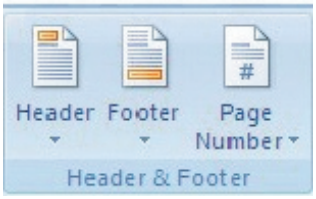
If the synonyms offered don't match the context in which you are using the word you are looking up, you can select a different meaning.

To choose a meaning→

- Move your mouse over the most appropriate word, a drop down arrow will appear.
- Select an option if you choose to look up then the thesaurus will look for other synonyms of that word.
- Choosing insert will replace selected word in document.
- Choosing copy will allow you to paste the word later in an appropriate place in your document.

Headers And Footers→

Headers and footers are used for items that you want to appear on every page of your document. The header appears in the top margin and the footer in the bottom margin. Examples of the types of things you might want as your header would include, a logo the current file name or the current date and time. The most common footer item is page numbers.



When you are adding header or footer items, Word automatically sets the view to Print Layout as this is the only working view where you can see the header and footer area. (There is print preview mentioned later. While you are in the header or footer, the rest of the document appears dimmed to show that it is currently unavailable for editing. As soon as you close the header or footer, your document comes back "online".

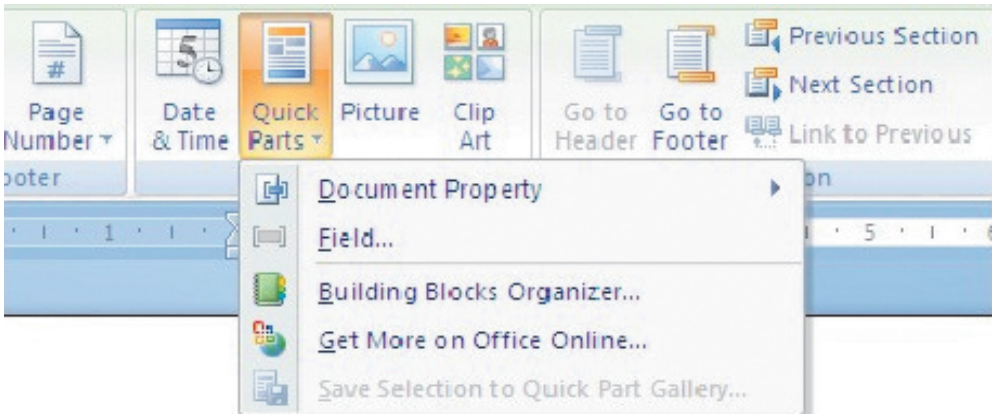
To insert headers and footers→

- Go to the HEADER & FOOTER group on the INSERT ribbon and click the HEADER or FOOTER button.
- Select a choice from the displayed selection to apply it to your document.

Insert Header And Footer Basic Field Codes →

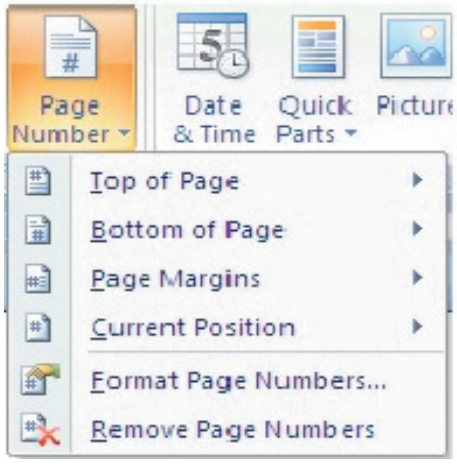
The DESIGN ribbon for Headers and Footers has some buttons that you can use to place the current DATE & TIME, or the PAGE NUMBER and in the header or footer. The buttons insert these items as field codes. Field codes are pieces of program code that give Word an instruction to do something in the document at the point they have been inserted. The main reason they are so useful to use is that they will update automatically every time the document is saved or printed.

So for example, if you were printing a daily time sheet, you could insert a date field in the header which would always return the current date, regardless of when you print it out.



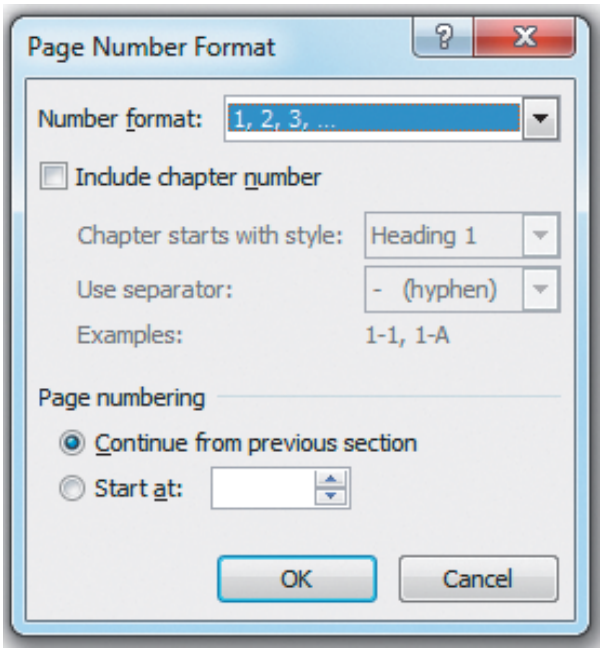
To enter page numbers →

- Go to the HEADER & FOOTER group on the INSERT ribbon and click the HEADER or FOOTER button click on EDIT HEADER or footer.
- Position the cursor where you want the information.
- Click the PAGE NUMBER button from the DESIGN ribbon and make a selection choosing any one of the first four options opens a side bar allowing you to place the number left, centre or right. If these are not what you want then click on current position to insert the numbering where your mouse cursor has been placed.



To format page numbers→

- Go to the HEADER & FOOTER group on the INSERT ribbon and click the HEADER or FOOTER button click on EDIT HEADER or footer.



To remove page numbers→

- Go to the HEADER & FOOTER group on the INSERT ribbon and click the HEADER or FOOTER button click on EDIT HEADER or footer.

Different Odd Even Page Numbering→

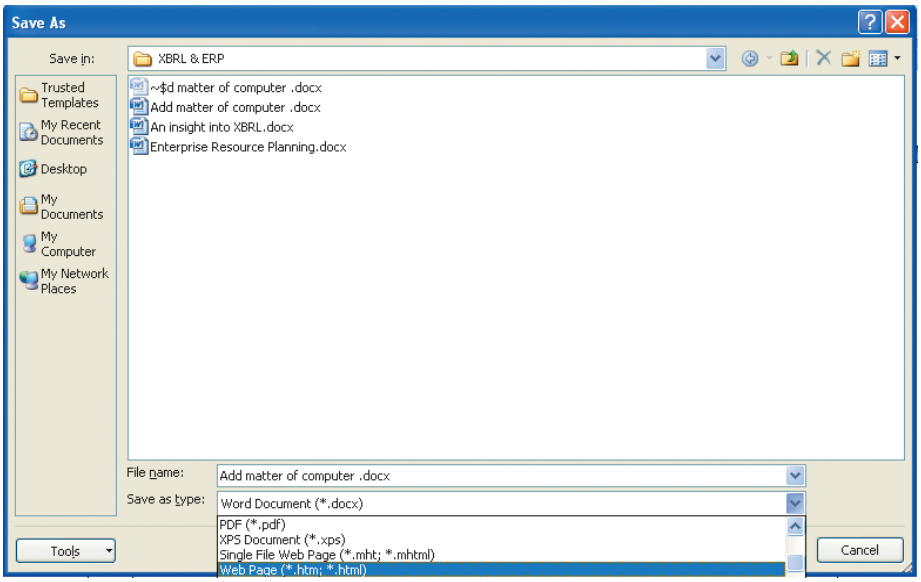
Word also gives you an option to allow you to place your page numbering in different locations on odd and even pages. It is useful if you are going to print our document and bind it you may wish the page numbers on the outer side of each page.

To apply different numbering for odd/even pages→

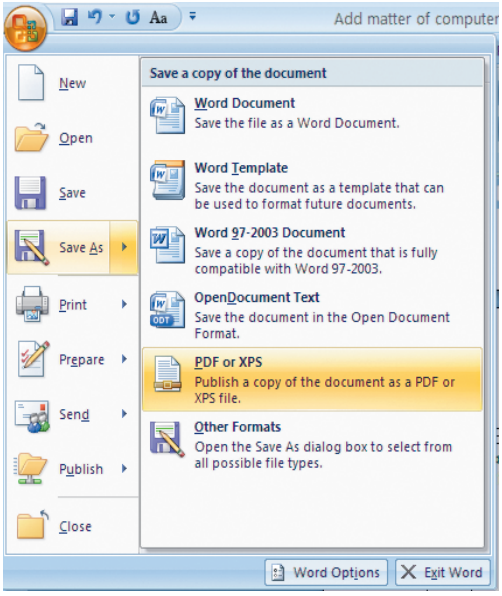
- Open the page layout dialog by clicking on the DIALOG BOX LAUNCHER from PAGE SETUP group on the PAGE LAYOUT ribbon and go to the LAYOUT tab
- Check the box marked DIFFERENT ODD AND EVEN.
- Click OK to save the settings and close the dialog box.
- You now have a different sections in your header or footer called ODD PAGE HEADER and EVEN PAGE header where you can employ completely different headers and footers including numbering in different locations

Converting Word Document to Web Page→

- Click on office Button
- Then Click on Save As Option
- Then Select Web Page from Save as type option



- Then click on Save to publish the Word document to Web Page



Converting Word Document to PDF →

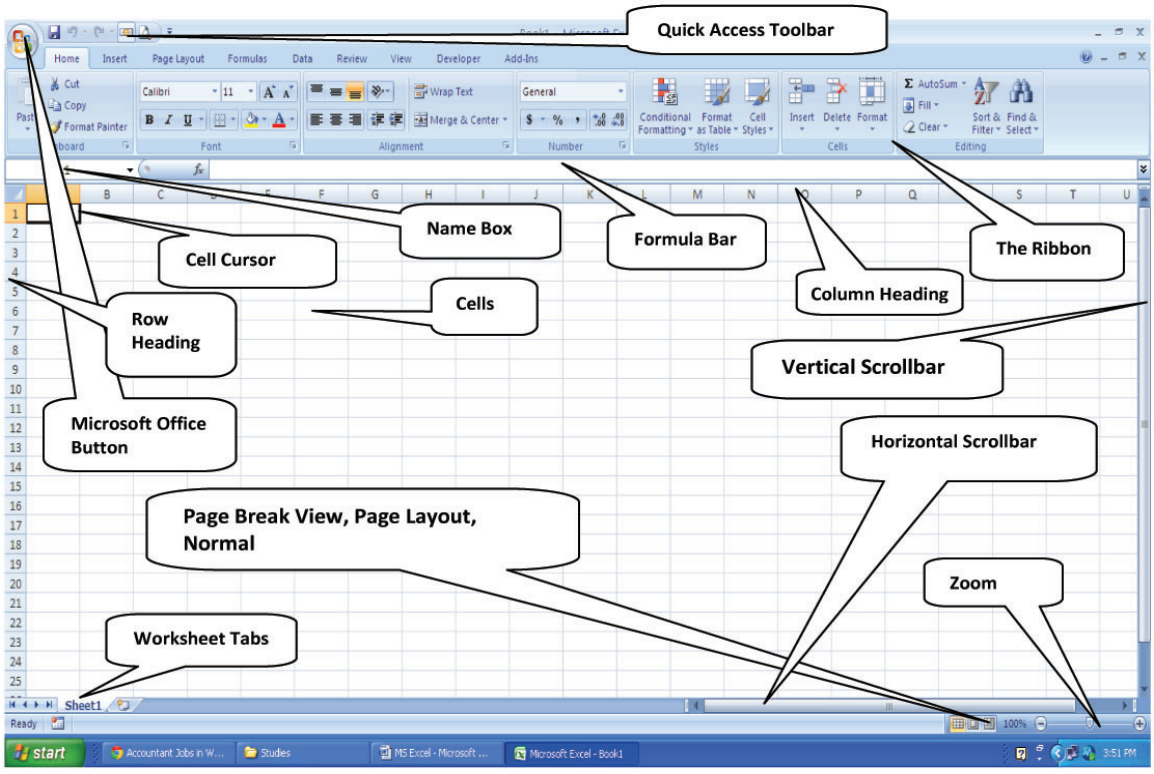
- Click on Office Button
- Then click on Save As Option
- Now Select PDF or XPS from the list
- Now click on Publish to Save the word file as PDF file.

UNIT - 5

MICROSOFT EXCEL - 2007

Introduction→

Excel 2007 is a powerful spreadsheet application that allows users to produce tables containing calculations and graphs. These can range from simple formulae through to complex functions and mathematical models



Windows Concepts→

Excel is an application that runs under the Windows graphical user interface. When launched, Excel sits in its own window" - the box that surrounds the application elements. The window can be moved, sized, closed, minimized and maximized using the features common to the Windows environment - these are listed below:

Window Border→

The box that surrounds the Excel screen when it is not maximized is called the window border. When the mouse is over the border, the pointer changes from a single to a double-headed arrow - clicking and dragging with this shape allows the window to be resized.

Title Bar→

The colored bar that appears at the top of the Excel window. The title bar tells you which application you are using and if the workbook you are in is maximized, it will also contain the name of the workbook.

If the Excel window is not maximized, by positioning the mouse over the title bar and clicking and dragging, you can move the Excel window to a new location on the screen.

Maximize Button→

When working in a workbook, the Excel screen contains two windows, an application window and a workbook window. You can maximize both windows to capitalize on the space you have on-screen. If you would like the window that your Excel application is in to fill up the whole screen, click the outermost maximize button. You may find that the workbook you are in can still be bigger - click the inner maximize button to fill the remaining space within the Excel application window.

Minimize Button→

This button is very useful if you need to temporarily switch from Excel into another application without closing Excel down completely. Click the minimize button to shrink Excel to an icon on the task bar; you will then be able to view other icons and applications you may wish to access. When you are finished and ready to continue, click the Excel icon from the task bar to resume. The innermost minimize button will minimize the current workbook window.

Restore Button →

This button only appears when a window is maximized. A maximized window has no border and you cannot see what is behind it. If you want to put the window back inside its border so that you can move and size it, click the restore button.

Close Button→

This button is used to close a window. If you click the close button for a workbook window you close the document. The last button will close the Excel application.

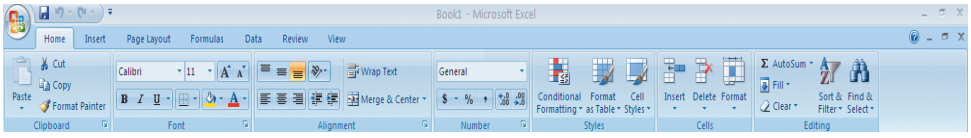
Dialog Box Launcher→

This button launches dialog boxes specific to the part of the ribbon you see them the category will be named such as FONT, CLIPBOARD, etc

Ribbons→

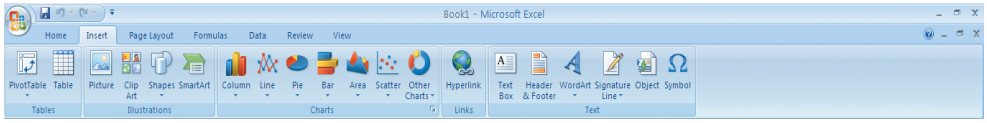
Home Ribbon→

Ribbons are tabs that show different commands with respect to what you wish to do. The **Home Ribbon** shows basic formatting options.



Insert Ribbon→

The **Insert Ribbon** allows the insertion of any object. Just click on the named ribbon to see list of commands that you can perform by clicking on the appropriate icon.



Name Box→

The **Name Box** is the small white box to the left of the **Formula Bar.** It has a number of useful features such as navigation, the creation and selection of named cells and ranges. Entering a cell reference

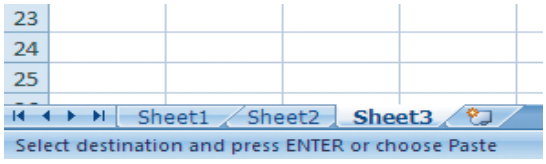
and pressing return will navigate you to the specific cell entered. Using the drop down arrow to the right of it will allow you to select any specified names in the workbook. When creating functions the box will have a different appearance and will allow you to choose the most popular functions used in that workbook.

Formula Bar→

The **Formula Bar** is the white bar to the right of the **Name Box** and is used for entering and editing data, creating and editing functions and formulae. The construction of formulae and functions can be seen in this bar even when the cell containing the formula is showing a calculated value (Unless cell is formatted to hidden and the sheet protected). The **fx** button on the left of the bar is a tool to create functions and formulae.

Worksheets→

You use worksheets to list and analyze data. You can enter and edit data on several worksheets simultaneously and perform calculations based on data from multiple worksheets. When you create a chart, you can place the chart on the worksheet with its related data or on a separate chart sheet. The names of the worksheets appear on tabs at the bottom of the workbook window. The name of the active sheet is bold.



Status Bar→

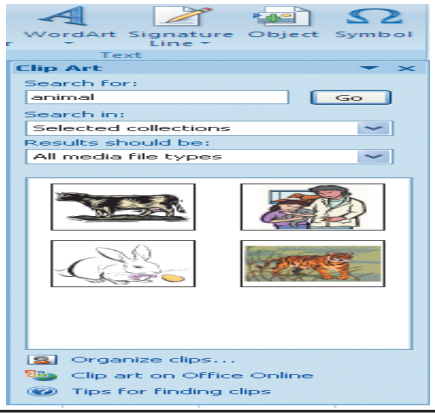
The Status bar, across the bottom of the screen, displays different information at different times. To the left is an indicator, which will display Ready, Edit etc. depending on the mode in which the user is currently working. If menus are being accessed, this area will usually give details on the currently highlighted menu option. If you are in the middle of a task - copying data for example - this area will often display messages and prompts instructing you on what to do next.

To the right of the Status bar, keyboard status indicators reveal whether the Num Lock etc. are switched on.

Task Pane→

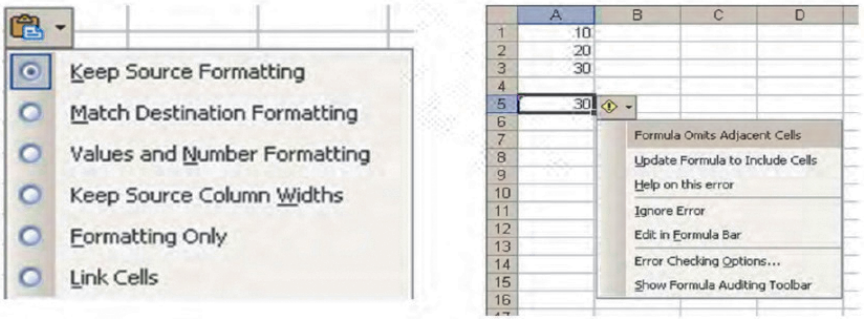
A task pane is a window that collects commonly used actions in one place. The task pane enables you to quickly create or modify a file, perform a search, or view the clipboard. It is a Web-style area that you can either, dock along the right or left edge of the window or float anywhere on the screen.

It displays information, commands and controls for choosing options. Like links on a Web page, the commands on a task pane are highlighted in blue text, they are underlined when you move the mouse pointer over them, and you run them with a single click.



Smart Tags→

Smart Tags, first introduced in Microsoft Office XP, make it easier for you to complete some of the more common tasks and provide you with control over automatic features. You do not have to complete any additional steps to make the Smart Tags appear or disappear in Excel. The Paste Options, AutoFill Options, Trace Error and Insert smart tags appear automatically to allow you to quickly choose actions and remain in place until you begin another action. For example, when you complete a paste operation, the Paste Options button remains in place alongside your text until you begin typing new text.



This feature alerts you via a smart Tag of a possible error in a cell. You can select a command to resolve the error, ignore it, or access further Error Checking options. The example above right shows the use of a smart tag where a formula has been written into a cell with a possible error

i.e. = Sum (A1:A2) may need to read =Sum (A1:A3). If you hover over the tag, the message, the formula in this cell refers to a range that has additional numbers adjacent to it, appears then the options drop down.

Moving Around Workbook→

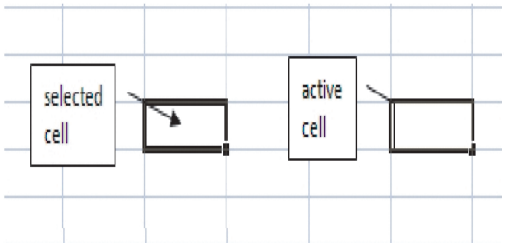
With such a large working area available, you need to be aware of some of the techniques used for moving around the workbook. It is possible to move using either the keyboard or the mouse.

Mouse→

The mouse is good if you want to move small distances. Click the white plus on any cell that you want to move to. The cell you clicked on becomes the selected cell. Depending on the position of the mouse in relation to the active cell, Excel displays different pointer shapes. The shape that must be displaying when moving to a cell or selecting cells is:

Keyboard→

You can select a cell by moving around with your cursor keys. (Arrow keys on your keyboard). Having selected a cell, by double clicking the cell it becomes the active cell with a flashing cursor. You can also make a cell active by clicking in the Formula Bar or by pressing the F2 key:



Please note that while any cell is active various commands will not be available until the cell is no longer active. You may close the cell by pressing return or cancelling whatever was entered by pressing esc.

To Scroll	Do This
One row up or down	Click the arrows in the vertical scroll bar.
One column left or right	Click the arrows in the horizontal scroll bar.
One window up or down	Click above or below the scroll box in the vertical scroll bar.
One window left or right	Click to the left or right of the scroll box in the horizontal scroll bar.

Useful Keys for Moving →

The table below lists some useful tips for scrolling:

When dragging the scroll box a scroll tip will display, showing the row or column you will move to when you release the mouse.

To Move	Do This
One Cell Up, Down, Left or Right	[↑][↓][→][←]
Up One Screen	[PAGE UP]
Down One Screen	[PAGE DOWN]
Left One Screen	[ALT][PAGE UP]
Right One Screen	[ALT][PAGE DOWN]
To Edge of Worksheet (or current block of data)	[CTRL][Relevant Arrow Key]
To a Particular Cell	[F5] then type the reference for the cell required and press Return
To column A in the current row	[HOME]
To cell A1	[CTRL][HOME]

Keyboard →

When you need to move further, it is better to use the keyboard. The table below lists useful movement keys.

Workbook Sheets →

To move between sheets: Each new workbook contains worksheets, named Sheet 1 to Sheet 3. The sheet name appears on a tab at the bottom of the workbook window.

Mouse→ You may click on any sheet tab to go to that sheet

Keyboard→ Press [CTRL][PAGE DOWN] to move to the next sheet, or [CTRL][PAGE UP] to move to the previous sheet.

Moving Around Sheet →

To Move to Specific Cell →

Press [F5] on the keyboard → Type the cell reference that you want to move to in the Reference box and press Enter Key.

Cancelling and Editing Data Entries→

To abandon or cancel entry: You may find that you have typed an entry into the wrong cell. Provided you have not confirmed the entry by pressing [Return] or clicking the green tick from the formula bar,

you can abandon it by pressing [ESC] key from the keyboard or click the Red Cross from the Formula Bar.

To edit a confirmed entry→ Double click on the cell containing data to be edited or press **F2** from the keyboard.

Select Information→

To select cells with the mouse→

To Select	Do this
A Single Cell	Click the cell, or press the arrow keys to move to the cell.
A range of cells	Click the first cell of the range, and then drag to the last cell.
All cells on a worksheet	Click the Select all button
Nonadjacent cells or cell ranges	Select the first cell or range of cells, and then hold down [CTRL] and select the other cells or ranges.
A large range of cells	Click the first cell in the range, and then hold down [SHIFT] and click the last cell in the range. You can scroll to make the last cell visible.
An entire row	Click the row number. Click
An entire column	the column letter.
Adjacent rows or columns	Drag across the row or column headings. Or select the first row or column; then hold down [SHIFT] and select the last row or column.
Nonadjacent rows or columns	Select the first row or column, and then hold down [CTRL] and select the other rows or columns.
More or fewer cells than the active selection	Hold down [SHIFT] and click the last cell you want to include in the new selection

To select cells with the keyboard→

To Select	Do this
The activate cell plus one Cell up, down, left or right	[SHIFT][↑], [SHIFT][↓], [SHIFT][→], [SHIFT][←]
To edge of Worksheet (or current block of data)	[SHIFT][CTRL][Relevant Arrow Key]
The current Region	[CTRL][*]
Whole column	[CTRL][SPACEBAR]
Whole Row	[SHIFT][SPACEBAR]
Whole Worksheet	[CTRL][A]

Select Multiple Sheet→

Using Mouse: Hold Shift Key and click last worksheet that you want included in your selection. All the sheets between the first and last will be selected. To select non adjacent worksheets use Ctrl key with mouse.

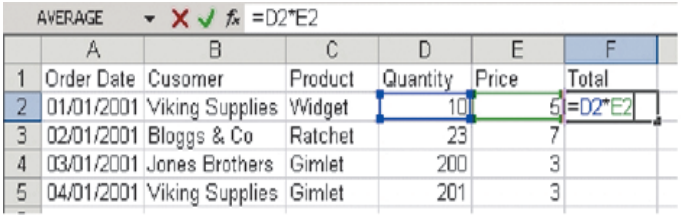
Formula→

In a spreadsheet application, at a very basic level, values often need to be added, subtracted, multiplied and divided. To allow for the fact that individual values might change, spreadsheet formula generally refers not to actual values, but to the cells where those values are being held. If values have been entered into A1 and A2, then A1A2 will return an answer which will automatically recalculate if

the value of A1 should change. It is this automatic recalculation which makes spreadsheets invaluable. Excel recognizes formula because they are preceded by an equals sign (=). When entering basic formula, the mathematical operators defining the operation to be carried out are as follows:

Additions	+
Subtraction	-
Multiplication	*
Division	/
/Exponential	^

Typing Formula→



You enter formula by typing them in the cell where you want the formula's result to appear. When you confirm entry of a formula, Excel will display the result on the worksheet, but the underlying calculation appears on the Formula bar.

To enter a formula→

(a) Move to the cell where you want to enter the formula.

(b) Type an equals sign (=).

(c) Type the formula (e.g. d2*e2).

(d) Press [RETURN] to confirm the entry.

(e) Excel automatically recalculates formulae. If you change one of the cells referenced in your formula, as soon as you press [RETURN] to confirm the changed value, your formula result will update.

Entering Formula by Pointing →

It is possible to enter formulae without actually typing the equals sign (=) or the cell references. Instead, you can make use of a pointing technique to indicate which cells are to be included. As with typing formulae, it is important to start off in the cell where the answer is to be displayed.

Pointing can be quicker and more efficient than typing cell references as it reduces the chances of errors.

To enter a formula using keyboard AND mouse →

(a) Position the cursor in the cell where you want the formula.

(b) Type an equals sign (=).

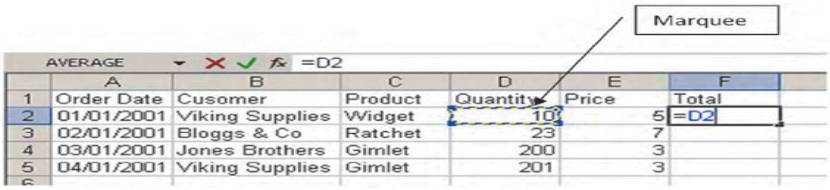
(c) Click the first cell whose reference should be included in your formula. A moving dotted line, known in Excel as a 'marquee', will appear around that cell and the cell reference will appear in the formula bar immediately after the equals sign.

Or

(d) Use an arrow key to move there. A moving dotted line, known in Excel as a 'marquee', will appear around that cell and the cell reference will appear in the formula bar immediately after the equals sign.

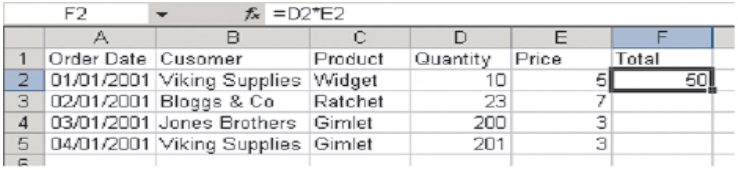
(e) Type in the mathematical symbol you want to use in your calculation, then click on (or move to) the next cell to be included in the formula.

(f) Continue building the formula in this way. g) Press [RETURN] to complete the formula.



Filling Formula →

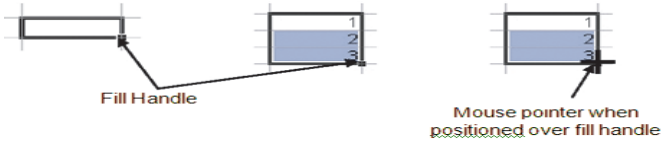
Having entered an initial formula in the first cell of a column or row, you often find that you want to generate results for the other cells in that column or row. In the example below, you would probably want your formula to work out totals for all the orders.



There are several ways that you can get Excel to copy a formula so that it generates results for other cells in a column or row.

The Fill Handle and Formula →

Using Mouse: Position the mouse pointer on Fill Handle, cursor shapes changes to black plus now drag the mouse up to your desired location.



Using Keyboard: Copy the cell containing formula, now select the range of cells where you want to copy it, now, press the Enter key to copy the formula or select the cell containing the formula to fill and the cells where you want to copy it, now press [CTRL][D] to fill down or [CTRL][R] to fill right.

Functions→

Sum Function→

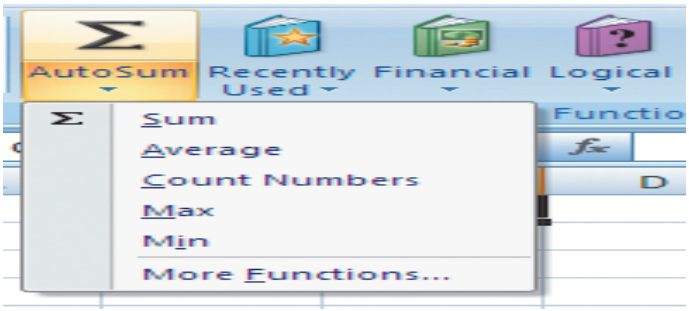
Having mastered how to set up your own custom formulae, you will be able to carry out any calculations you wish. However, some calculations are complicated or involve referring to lots of cells making entry tedious and time consuming. For example, you could construct a formula to generate a total at the bottom of a column (or the end of a row), like this: = D2D3D4D5

The above formula would work, but if there were 400 cells to total and not just 4, you would get bored with entering the individual cell references and would run out of space (formulae are limited to 1024 characters only). When formula become unwieldy or complex, Excel comes to the rescue with its own built-in formulae known as functions.

Functions always follow the same syntax:

The name of the selected function tells Excel what you want to do and the arguments generally tell Excel where the data is that you want to calculate. Excel has a huge number of functions, not all of them are relevant to everyone. The functions are categorized according to what they do. In this manual, we outline some of the functions that can be used at a general level.

Autosum →



(a) Move selected cell to bottom of column or end of row of figures.

(b) Click on the formulas Ribbon, then click on autosum. From the menu select the sum function

(c) A 'marquee' will appear around the suggested range to sum and a pre-built function will appear in selected cell.

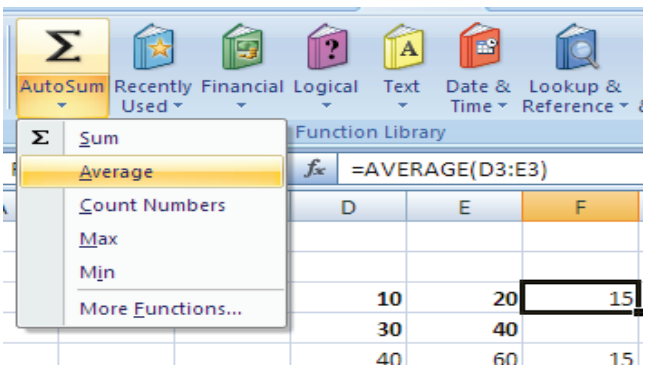
(d) If suggested range is correct then press [RETURN]. If not redefine range by selected the figures you wish to include in the function and press [RETURN].

The Shortcut Key For The Sum Function Is [ALT] [=]

Other Common Functions →

The Sum function is very useful, but the AutoSum icon can also be used to for some other common functions: Average (of the selected figures), Count (the number of selected figures), Max (the largest selected figure) and Min (the smallest selected figure).

Average Function→



(a) Select the cell immediately below a column of figures (or to the right of a row of figures) to be totaled.

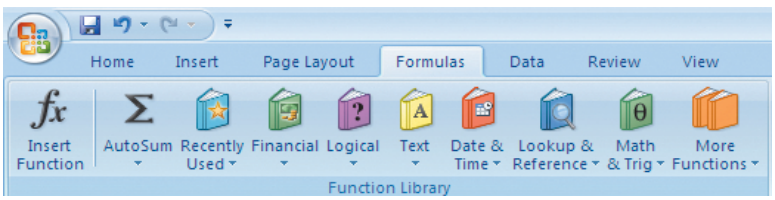
(b) Click on the drop-down arrow next to the AutoSum icon and select the function that you want to use from the list.

(c) The selected function will automatically appear in the Formula bar and Excel will make a guess at which Cells you want to use (you will see a marquee around the cells and their references will be the function arguments).

(d) Press [RETURN] to accept the cells that Excel proposes.

Function Library →

On the formulas ribbon you will find the function library which is dedicated to functions AUTOSUM functions are just a few of the most regularly used functions.



The functions are broken down into categories and grouped accordingly to make it easy to access the specific function you desire to use. In many places you will see the MORE FUNCTIONS command which allows access to the whole range of functions available to excel. This brings us to the INSERT FUNCTION utility.

Insert Function →

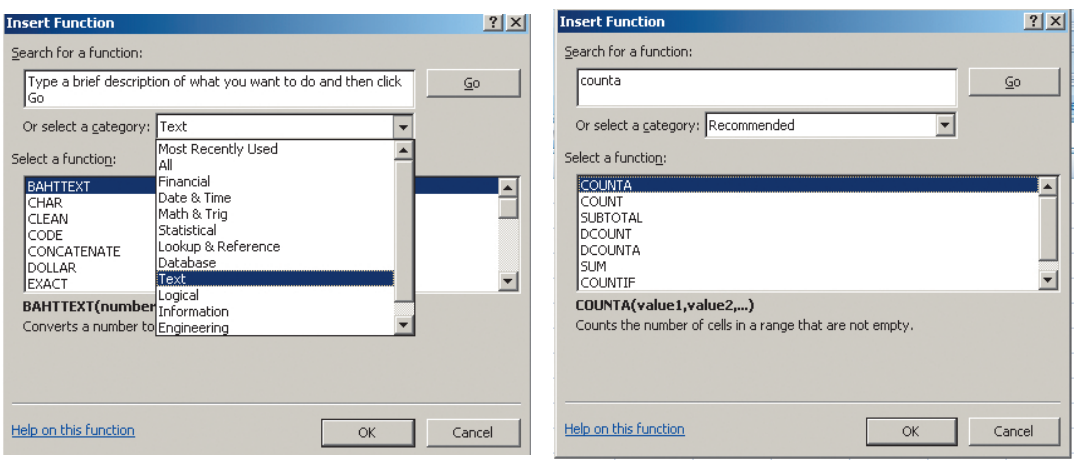
If after looking through all categories you do not find, or find it difficult to locate a specific function then we can use the INSERT FUNCTION facility. Which contains all functions available in excel.

Using Mouse:

(a) Click the cell where you want a result

(b) Go to the FORMULAS ribbon and click on the INSERT FUNCTION icon on the far left

(c) The INSERT FUNCTION dialog box appears



(d) Type a description of the function you wish to use in the topmost box and click on go OR select a category from the drop down box

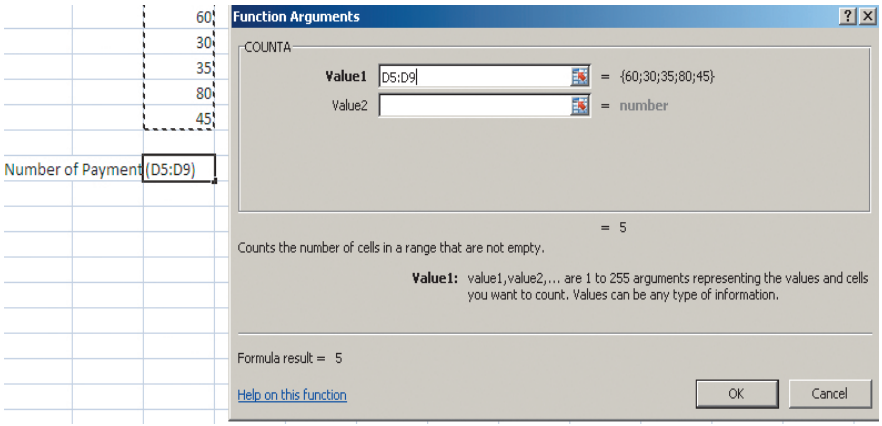
(e) Results will appear in the bottom box then select a specific function with a single click of the mouse

(f) A description will appear underneath the white box and the syntax of how it is constructed

(g) If further explanation is required on a specific function then click on the blue hyperlink in the bottom left corner to get more information.

(h) When the function you want is selected (in this case COUNTA) click OK.

(i) A dialog box appears (below right) with a suggested range for the function. Excel will place the function on the worksheet in the selected cell. You can see the selected function being built on the formula bar. If this is incorrect reselect the range and press [RETURN].



(j) Click the Range selector button. This will collapse the dialog box shown above.

(k) Drag across the cells to replace Excel's pre selected guess with your own cell references. Click the button marked on the picture below to return to the dialog.

Cell References→

In functions, you often need to refer to a range of cells. The way Excel displays cell references in functions depends on whether the cells you want the function to act upon are together in a block or in several non-adjacent cells or blocks.

The table below explains how you can use different operators to reference cells:

Operator	Description	Example
Reference operator: (colon)	Range operator, which produces one reference to all the cells between two references, including the two references	B5:B15
, (comma)	Union operator, which combines multiple references into one reference	SUM(B5:B15,D5:D15)
(single space)	Intersection operator, which produces one reference to cells common to two references - In this example, cell B7 is common to both ranges	SUM(B5:B15 A7:D7)

Counting and Totaling Cells Conditionally→

Occasionally you may need to create a total that only includes certain cells, or count only certain cells in a column or row.

	A	B	C	D	E	F
1	Order Date	Customer	Product	Quantity	Price	Total
2	01/02/2014	ABC India Ltd	Apple	30	2000	60000
3	01/02/2014	Tara Food	Mango	40	3000	120000
4	01/02/2014	ABC India Ltd	Mango	40	3000	120000
5	01/02/2014	Tara Food	Apple	10	2000	20000
6	01/02/2014	ABC India Ltd	Grapes	20	300	6000
7	01/02/2014	Salim Fruits	Apple	10	2000	20000
8	01/02/2014	Salim Fruits	Mango	25	3000	75000
9						
10						
11	ABC India Ltd		186000			
12	No of Order					

The example above shows a list of orders. There are two headings in bold at the bottom where you need to generate a) the total amount of money spent by Viking Supplies and b) the total number of orders placed by Bloggs & Co. The only way you could do this is by using functions that have conditions built into them. A condition is simply a test that you can ask Excel to carry out the result of which will determine the result of the function.

Use Sumif()→

You can use this function to say to Excel, "Only total the numbers in the Total column where the entry in the Customer column is Viking Supplies". The syntax of the SUMIF() function is detailed below:

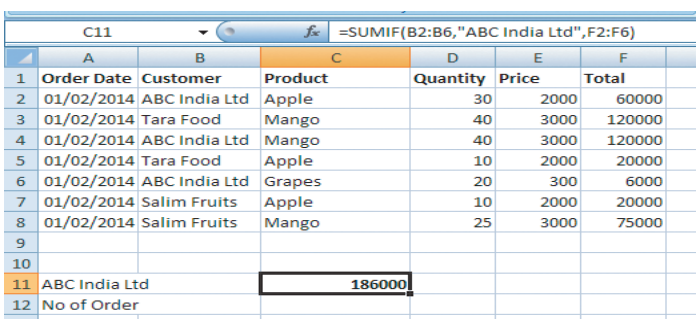
= SUMIF(range,criteria,sum_range)

Range is the range of cells you want to test.

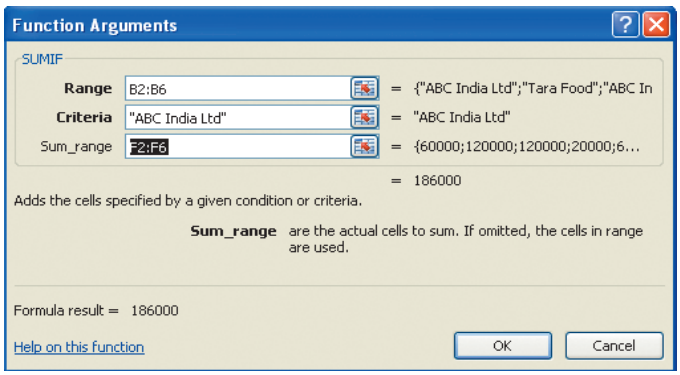
Criteria are the criteria in the form of a number, expression, or text that defines which cells will be added. For example, criteria can be expressed as 32, "32", ">32", "apples".

Sum range these are the actual cells to sum. The cells in sum range are summed only if their corresponding cells in range match the criteria. If sum range is omitted, the cells in range are summed.

= SUMIF(B2:B11, "Viking Supplies", F2:F11)



	A	B	C	D	E	F
1	Order Date	Customer	Product	Quantity	Price	Total
2	01/02/2014	ABC India Ltd	Apple	30	2000	60000
3	01/02/2014	Tara Food	Mango	40	3000	120000
4	01/02/2014	ABC India Ltd	Mango	40	3000	120000
5	01/02/2014	Tara Food	Apple	10	2000	20000
6	01/02/2014	ABC India Ltd	Grapes	20	300	6000
7	01/02/2014	Salim Fruits	Apple	10	2000	20000
8	01/02/2014	Salim Fruits	Mango	25	3000	75000
9						
10						
11	ABC India Ltd		186000			
12	No of Order					



With the example above, the SUMIF function that you would use to generate the Viking Supplies Total would look as above. Using the INSERT FUNCTION tool the dialog would look like this and show any errors in entering the values or ranges.

Use Countif()→

The COUNTIF function allows you to count those cells that meet a certain condition. The function syntax is as follows:

=COUNTIF(range,criteria)

Range is the range of cells from which you want to count cells. Criteria are the criteria in the form of a number, expression, or text that defines which cells will be counted. For example, criteria can be expressed as 32, "32", ">32", "apples".

With our example (shown above), the COUNTIF function that you could use to determine the number of orders placed by Bloggs & Co. would look like this: =COUNTIF(B2:B11, "Bloggs & Co.").

Relative and Absolute References→

Relative References→

When you fill formulae, you tell Excel to base the formulae it creates on the one you have entered by starting from the cell that contains it.

D	E	F
Quantity	Price	Total
10	5	50
20	5	
30	7	
40	8	
50	9	
60	3	
70	4	

In the example shown right, the formula being copied says =D2*E2. However, once copied, if you click on any of the copies, Excel will have updated the references to keep the row numbers current (D3*E3, D4*E4 and so on).

This is because Excel, by default, uses relative referencing. When you enter a formula, you enter specific cell references. Behind the scenes, Excel 'translates' those references into positions relative to the result cell. So, in our example shown left, Excel would take the formula:

= D2*E2

Translate it as follows:

= [two cells to the left]*[one cell to the left].

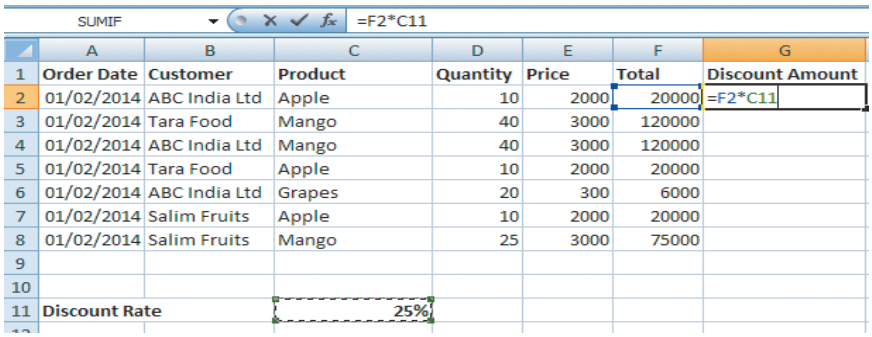
It therefore does not matter which row you copy the formula into, Excel will always use "[two cells to the left] multiplied by [one cell to the left]" to generate the result. Most of the time, this is what you would want, but there are occasions where you need to stop Excel updating cell references when you copy formulae.

Absolute References→

The example below shows a formula being created to work out the amount of discount each order would receive. The order totals are in column F and the discount rate is in B13. The initial formula has therefore been set up as:

=F2*B13

The formula will generate a result for the first order. However, when copied, you will get zeros against the discount amounts for the other orders. This is due to the relative referencing that Excel applies to all formulae by default.



	A	B	C	D	E	F	G
1	Order Date	Customer	Product	Quantity	Price	Total	Discount Amount
2	01/02/2014	ABC India Ltd	Apple	10	2000	20000	=F2*C11
3	01/02/2014	Tara Food	Mango	40	3000	120000	
4	01/02/2014	ABC India Ltd	Mango	40	3000	120000	
5	01/02/2014	Tara Food	Apple	10	2000	20000	
6	01/02/2014	ABC India Ltd	Grapes	20	300	6000	
7	01/02/2014	Salim Fruits	Apple	10	2000	20000	
8	01/02/2014	Salim Fruits	Mango	25	3000	75000	
9							
10							
11	Discount Rate		25%				

Having copied the above formula, if you clicked on any formula in the Discount amount column below the first one, you would see that Excel has updated the references (=F3*B14, F4*B15). This is where the problem lies - you want Excel to change the first reference as your formula needs to refer to the different order totals, but the discount rate should remain constant. You need to make that reference absolute.

To make a reference absolute →

(a) Move to the cell where you have typed the formula and press [F2] to access Edit mode.

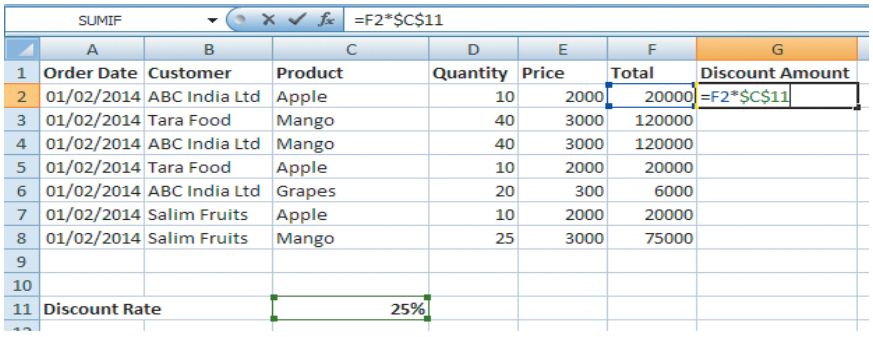
(b) Move the cursor with the arrow keys so that it is next to the reference we want to fix.

(c) Press [F4]. Dollar signs will appear against the column letter and the row number.

(d) Press [RETURN] to confirm the change.

(e) In our example, amending the formula to read: =F2*B13

(f) This would prevent Excel from changing the B13 reference when the formula is copied.



	A	B	C	D	E	F	G
1	Order Date	Customer	Product	Quantity	Price	Total	Discount Amount
2	01/02/2014	ABC India Ltd	Apple	10	2000	20000	=F2*C11
3	01/02/2014	Tara Food	Mango	40	3000	120000	
4	01/02/2014	ABC India Ltd	Mango	40	3000	120000	
5	01/02/2014	Tara Food	Apple	10	2000	20000	
6	01/02/2014	ABC India Ltd	Grapes	20	300	6000	
7	01/02/2014	Salim Fruits	Apple	10	2000	20000	
8	01/02/2014	Salim Fruits	Mango	25	3000	75000	
9							
10							
11	Discount Rate		25%				

You can get the fill handle to fill formulas down to the same level as the entries in the previous column by double-clicking on it.

Pressing [F4] repeatedly over a reference allows you to toggle between making both the row and column absolute (A1), just the column absolute ($A1), just the row (A$1), or nothing absolute (A1).

Moving and Copying Data →

Having entered information in a worksheet, you may decide that you need to reposition it or use cell entries in another worksheet or file that you have created. The good thing about Excel is that once you have entered something once, you can move or copy it anywhere - to other Excel files and even to files that belong to other applications. All Microsoft products use the same terminology when describing moving and copying items - cut, copy and paste. These terms stem from the times when typesetters would lay out templates by physically cutting an item from its current location, and gluing or pasting it in to the new location.

Moving Items→

Using Mouse:

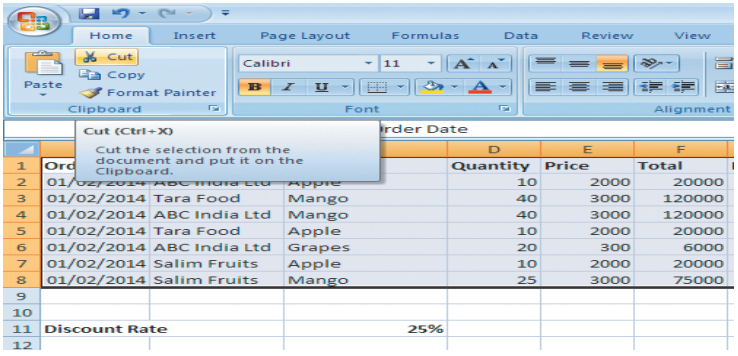
(a) Select the cells that you want to move.

(b) Click the CUT button on the hOME Ribbon. The selected cells will display a marquee around them

(c) and Excel will show a prompt on the Status bar to tell you what to do next.

(d) Click the Paste button from the HOME ribbon

(e) Press [ENTER].



Using Keyboard:

(a) Select the cells you want to move.

(b) Press [CTRL][x] to cut the cells out a marquee will appear around the cells, and you will see a prompt on the status bar.

(c) Move to the cell where you want the cut cells to jump to. If you have cut a block of cells, the cell you select before you paste is where you want the top left cell in the cut block to move to.

(d) Press [CTRL][V] to paste the cells into their new location.

Copying Items→

Using Mouse:

(a) Select the cells that you want to copy.

(b) Click the Copy button on the HOME Ribbon. The selected cells will display a marquee around them and Excel will show a prompt on the Status bar to tell you what to do next.

(c) Move to the cell where you want to place the cells you cut. If you have cut a block of cells, the cell you select before you paste is where you want the top left cell in the cut block to move to.

(d) Click the Paste button from the hOME ribbon the copied cells will appear

(f) Press [ENTER]. The copied cells will appear.

Using Keyboard:

(a) Select the cells you want to copy.

(b) Press [CTRL][C] to make a copy. Excel displays a marquee around the copied cells and a prompt on the Status bar.

(c) Move to the cell where you want the copy to go. If you have copied a block of cells, the cell you select before you paste is where you want the top left cell in the copied block to be positioned.

(d) Press [CTRL][V] to paste the copy back in.

(e) Press [ENTER].

Drag and Drop→

You can move and copy cells by selecting and dragging them with the mouse. When you do this, you must ensure that you have the correct mouse pointer shape displaying before dragging and dropping.

When you select a cell or a group of cells, Excel outlines them with a heavy border. When the mouse is moved slowly over this border, it will display a white arrow which points up and to the left - and a four arrowed cross in black this is your drag and drop pointer and allows you to move and copy cells with the mouse.

To Move→

Using Mouse:

(a) Select the cells you want to move or copy.

(b) Point to the border of the selection.

(c) With the drag and drop pointer displaying, drag the selection to the upper-left cell of the paste area. You'll see a fuzzy box, the same size as the selected block that will follow your mouse - when you release the mouse the selected cells will jump to their new location.

To Copy→

Using Mouse:

(a) If you want to copy the selection, repeat steps one and two above but before clicking on to it hold down the [CTRL] key on the keyboard, then begin clicking and dragging. You will see a plus sign appear next to the mouse pointer to signal the fact that you are copying rather than moving.

(b) With the fuzzy box positioned where you want the copy, let go of the mouse first and then release the [CTRL] key.

Paste Special→

The Paste Special option gives you the ability to choose what should be pasted into the destination cells. For example, you may want to paste data without its formats, or you might want to convert a formula to a static value - Paste special gives you the choice. You can also use PASTE SPECIAL to add/ subtract/divide or multiply the copied cells with the destination cell data.

To use Paste Special→

Using Mouse:

(a) Select the cells you want to copy.

(b) Right click anywhere within the highlighted block and choose Copy from the shortcut menu.

(c) Click the right mouse button over the cell where you want the copied data to appear. If you have copied a block of cells, the cell you click before you paste is where you want the top left cell in the copied block to move to.

(d) Choose Paste Special. The following dialog box will appear:

(e) Select an option in the PASTE section of the dialog to choose what will be pasted into the destination cells

(f) Select an option from the OPERATION section of the dialog to choose the mathematical operation you want to perform on the copied data.

(g) Check the SKIP BLANKS box to suppress empty cells being pasted.

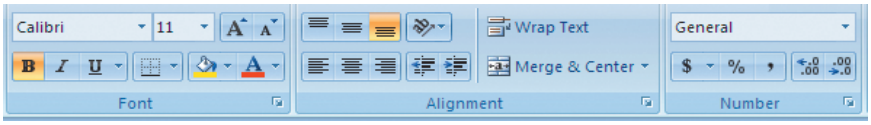
(h) Check the TRANSPOSE box to change the arrangement of the copied cells from column to row and vice versa.

(i) Click OK to close the dialog and paste the data.

Formatting→

Having produced a spreadsheet, it may be formatted to achieve a more professional and more easily readable layout of data for both screen display and printout. There are several different ways of formatting data in Excel 2007 to produce extremely impressive effects, and many of the tools in the Formatting groups on the HOME ribbon are used for the most popular formatting tasks. This section looks at several different approaches to improving the layout of a spreadsheet.

Formatting Groups On Home Ribbon→



The Formatting groups are together on the home ribbon the buttons that create formats most frequently used to enhance worksheet appearance. Not all the formats that you can apply in Excel are contained in the Formatting group icons some can only be accessed via the dialog box which is accessed by the dialog launch button found at the bottom right of a formatting group which is discussed later in this section.

Font→

By default, Excel 2007 uses Calibri as its base font and all new worksheets will use this font for data that you enter. However, you can choose different font faces for cells on the worksheet using the Formatting toolbar.

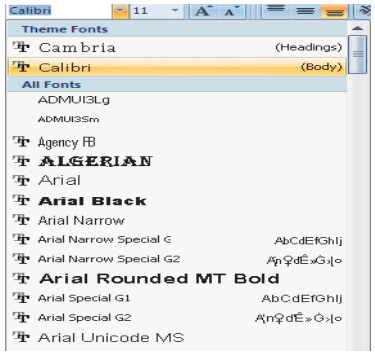
To change the font→

Using Mouse:

(a) Select the cells where you want to change the font.

(b) Click the drop-down list arrow to the right of the Font box in the Formatting group on the hOME ribbon. c) The fonts are listed alphabetically. Use the vertical scroll bar on the right of the list to move the list items up and down.

(d) Select the desired font by clicking on it. The font face for the selected cells will change to reflect your choice.



Using Keyboard:

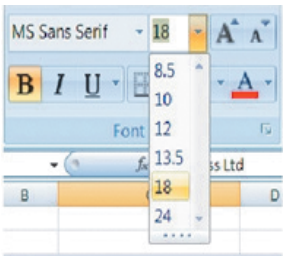
(a) Select the cells to change.

(b) Press [CTRL][ShIFT][F] to highlight the current font on the formatting toolbar.

(c) Use [ALT] [□] to drop down the list of available fonts, use the up and down arrows to move the highlight bar up and down the list and [RETURN] to apply the chosen font to the selected cells.

Font Size→

This controls the size of the printed characters.



To change the point size→

Using Mouse:

(a) Select the cells with the data to change.

(b) Click on the drop-down list arrow to the right of the currently displayed point size.

(c) Pick a new number from the list - the selected cell data will change size accordingly.

Using Keyboard:

(a) Select the text to change.

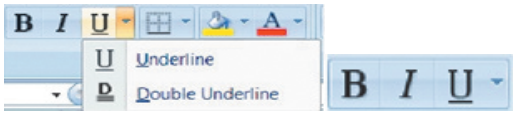
(b) Press [CTRL][SHIFT][P] to highlight the current point size on the formatting toolbar.

(c) Either type the point size that you want to use (your typing will replace the currently selected number) or use [ALT][↓] to display the list of point sizes and move the highlight bar to the selected size using the up and down arrow keys.

(d) Press [ENTER] to apply the currently highlighted size to the selected cells.

Bold, Italic and Underline→

Bold, italic and underline can be applied to the selection using buttons on the formatting toolbar or keyboard shortcuts.



Apply and Remove bold, italic or underline→

Using Mouse:

(a) Select the cells to change.

(b) Click on either the B, I or U buttons on the toolbar. The button will "switch on" and the selected text will display the applied format.

(c) Clicking on the underline drop down arrow will give you the option of having double underline instead of the regular single one. You may still toggle this off by clicking the U again

To Remove:

(a) Select the cells with the format.

(b) Click the Bold, Italic or underline button to turn the format off.

Using Keyboard:

(a) Select the cells to change.

(b) Press [CTRL][B] to apply bold formatting, [CTRL][I] to apply italic formatting or [CTRL][U] to apply single underline formatting to the selected cell data.

To Remove:

(a) Select the cells with the format.

(b) Press [CTRL][B], [CTRL][I] or [CTRL][U] to switch the format off.

Font Color→

This will change the color of on-screen information. It will also print the information in the chosen color if you are connected to a color printer.

To change font color→

(a) Select the cells whose font color you want to change.

(b) Click the drop-down list arrow displayed on the right-hand side of the button and chooses the desired color.

(c) Themes (see later) show complimentary color and shades on the theme that you may have chosen for your worksheet (those in figure are default)

(d) There is also standard color to choose from

(e) If you still cannot find what you want from the default palette there are more colors to choose from. click more colors to find any colors you desire.

Background Fill Color→

If you want to shade the background of cells, use the Fill color button.

To change fill color:

(a) Select the cells whose background color you want to change.

(b) Click the drop-down list arrow displayed on the right-hand side of the Fill color button.

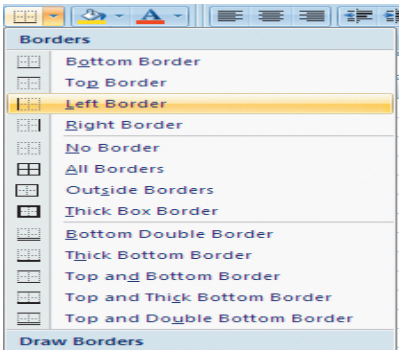
(c) The NO FILL option will remove any applied fill color.

(d) The fill color palette has the same range of colors and color options that in the text color drop down list.

Borders→

When you print a worksheet, Excel allows you to choose whether you want all the cell gridlines to print or not. Often you want to print some but not all of the lines - this is when you need to apply borders. You can then tell Excel not to print the gridlines but your borders will be printed.

To apply borders→



(a) Select the area you want to border.

(b) Click the drop-down list arrow to the right of the Borders button on the Formatting toolbar.

(c) From the palette, click on the required border option.

To remove borders:

(a) Select the area with the borders you want to remove.

(b) Click the drop-down list arrow to the right of the Borders button on the Formatting toolbar.

(c) From the palette, click on the first border option.

Alignment →

You can select from three different cell alignment options in Excel by clicking the relevant button (described below). The buttons determine how data lines up between the left and right edges of the selected cell(s).

To change alignment:

(a) Select the cell(s) whose alignment you want to change.

(b) Click on the button for the alignment you require (see below).

(c) Click this button to left-align cell data. Left alignment ensures that the left edge of an entry is flush with the left edge of the cell. Left alignment is the default alignment for text entries in cells.

(d) Click this button to centre cell data. This will make each cell entry in the selection position itself in the middle of the cell.

(e) Click this button to right-align cell data. Right alignment ensures that the right edge an entry is flush with the right edge of the cell. Right alignment is the default for numeric cell entries.

Merge Cells →

If you want to type a heading across the top of a table of data, it can be quite difficult to line it up in the centre. If the columns in your table are different widths, or the title is a certain length, the chances of you getting it exactly central along the top of the table are practically nil. Luckily Excel has a solution. You can merge the cells across which you want the heading, centering it at the same time.

	A	B	C	D	E	F
1	ORDERS 1997					
2						
3	Order date	Customer	Product	Quantity	Price	Total
4	01/01/97	Viking Supplies	Viking Supplies	10	5	50
5	02/01/97	Bloggs & Co	Bloggs & Co	23	7	161
6	02/01/97	Jones Brothers	Jones Brothers	200	3	600

To merge cell:

(a) Select the cells you want to merge.

(b) Click the Merge and Centre button from the Formatting toolbar.

	A	B	C	D	E	F
1	ORDERS 1997					
2						
3	Order date	Customer	Product	Quantity	Price	Total
4	01/01/97	Viking Supplies	Viking Supplies	10	5	50
5	02/01/97	Bloggs & Co	Bloggs & Co	23	7	161
6	02/01/97	Jones Brothers	Jones Brothers	200	3	600

To Unmerge cell:

(a) Select the cells you want to unmerge

(b) Click the Merge and Centre button again and this will unmerge the cells selected

(c) As you can see from the figure right if you click the drop down arrow to the right of the merge cell button you have options to merge cells with different alignments.

Number Formats→

Initially, numbers in Excel use a General format. You may find that the results of formulae run to different numbers of decimal places, or you might want to display numbers as monetary values with a currency symbol and two decimal places. There is no need for you to enter the numbers in the way you want them displayed - it is far better to use Excel's number formatting buttons.

INCREASE AND DECREASE DECIMAL PLACES→

You can add and remove decimal places from numeric data using the Increase Decimal and Decrease Decimal buttons. Where you decrease, Excel will round numbers up or down to the nearest unit. However many places that you may increase or decrease the value to excel will still use the entered value to calculate not the value that appears in the cell as this is only an appearance not a true value (check formula bar).

To increase decimals:

(a) Select the cells with the numbers you want to change.

(b) Click the INCREASE DECIMAL button from the ALIGNMENT group on the HOME ribbon

(c) Keep clicking the Increase Decimal button until your numbers display the correct number of decimal Places.

To decrease decimals:

(a) Select the cells with the numbers you want to change.

(b) Click the DECREASE DECIMAL button from the ALIGNMENT group on the HOME ribbon

(c) Keep clicking the Decrease Decimal button until your numbers display the correct number of decimal places.

Advanced Formats→

When you want to apply formats that Excel does not give you buttons for on the Formatting toolbar, you need to use the Format Cells dialog. This dialog contains all the formatting options (including those accessible via the Formatting toolbar) that you can use within the Excel application.

Format Painter→

The Format Painter is a tool that you can use to copy all formats from one area of the worksheet to another. This is particularly useful when you have spent time formatting one group of cells and you decide that another group of cells should have the same formats - rather than reapplying the formats again manually, one by one, you can paint them on to the new cells with the Format Painter.

To paint formats:

(a) Click the FORMAT PAINTER button from the HOME ribbon in the CLIPBOARD group. Your mouse pointer will change to display a paintbrush next to the selection pointer (white plus).

(b) Select all the cells you want to apply the formats to by dragging over them. As soon as you release the mouse, the formats will appear.

Shortcut Keys for Formatting→

Excel has some shortcut keys that you can use for formatting data. The table below lists those you can use:

To	Press
Display the Cells command (Format menu)	[CTRL][1]
Apply the General number format	[CTRL][SHIFT][~]
Apply the Currency format with two decimal places (negative numbers appear in parentheses)	[CTRL][SHIFT][$]
Apply the Percentage format with no decimal places	[CTRL][SHIFT][%]
Apply the Exponential number format with two decimal places	[CTRL][SHIFT][^]
Apply the Date format with the day, month, and year	[CTRL][SHIFT][#]
Apply the Time format with the hour and minute, and indicate A.M. or P.M.	[CTRL][SHIFT][@]

Apply the Number format with two decimal places, 1000 separator, and - for negative values	[CTRL][SHIFT][!]
Apply the outline border	[CTRL][SHIFT][&]
Remove all borders	[CTRL][SHIFT][_]
Apply or remove bold formatting	[CTRL][B]
Apply or remove italic formatting	[CTRL][I]
Apply or remove an underline	[CTRL][U]
Apply or remove strikethrough formatting	[CTRL][5]
Hide rows	[CTRL][9]
Unhide rows Hide	[CTRL][SHIFT][9]
Hide columns	[CTRL][0]
Unhide columns	[CTRL][SHIFT][+]

Lookup Functions→

As already mentioned, Excel can produce varying results in a cell, depending on conditions set by you. For example, if numbers are above or below certain limits, different calculations will be performed and text messages displayed. The usual method for constructing this sort of analysis is using the IF function. However, as already demonstrated, this can become large and unwieldy when you want multiple conditions and many possible outcomes. To begin with, Excel can only nest seven IF clauses in a main IF statement, whereas you may want more than eight logical tests or "scenarios." To achieve this, Excel provides some LOOKUP functions. These functions allow you to create formulae which examine large amounts of data and find information which matches or approximates to certain conditions. They are simpler to construct than nested IF's and can produce many more varied results.

Lookup→

Before you actually start to use the various LOOKUP functions, it is worth learning the terms that you will come across, what they mean and the syntax of the function arguments.

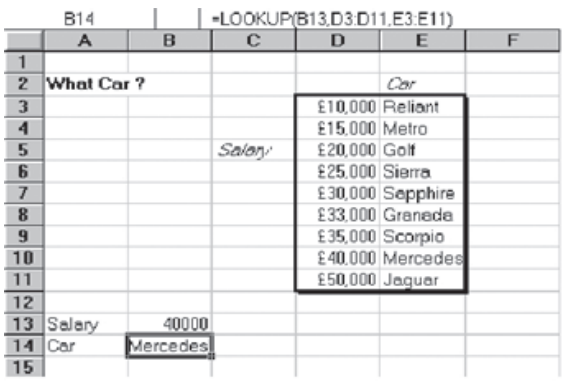
Vector Lookup→

A vector is a series of data that only occupies one row or column. LOOKUP will look through this row or column to find a specific value. When the value is found, a corresponding "result" in the adjacent row or column is returned. For example, column D of a spreadsheet may contain figures, and the adjacent column E contains corresponding text. LOOKUP will search for the requested figure in column D and return the corresponding text from column E.

The syntax for LOOKUP is as follows:

= LOOkUP(lookup_value , lookup_vector , result_vector)

The lookup_value represents the number or text entry to look for; the lookup_vector is the area in which to search for the lookup_value; the result_vector is the adjacent row or column where the corresponding value or text is to be found.



Note: It is essential that data in the lookup vector is placed in ascending order, i.e. numbers from lowest to highest, text from A to Z. If this is not done, the LOOKUP function may return the wrong result.

In the diagram, column D contains varying salaries, against which there is a company car in column E which corresponds to each salary. For example, a £20030 salary gets a Golf, a £35000 salary gets a Scorpio. A LOOKUP formula can be used to return whatever car is appropriate to a salary figure that is entered. In this case, the lookup_value is the cell where the salary is entered (B13), the lookup_vector is the salary column (D3:D11), and the result_vector is the car column (E3:E11). Hence the formula;

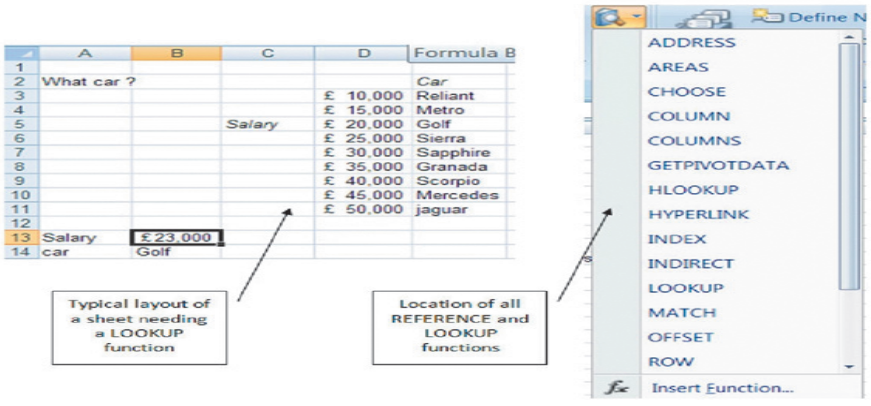
= LOOKUP(B13,D3:D11,E3:E11)

Typing 40000 in cell B13 will set the lookup_value. LOOKUP will search through the lookup_vector to find the matching salary, and return the appropriate car from the result_vector, which in this case is Mercedes.

Alternatively, the formula could be simplified and cell references avoided by using Formula, Define Name to give appropriate range names. Call B13 Salary, D3:D11 Salaries and E3:E11 Cars. The LOOKUP formula could then be simplified to;

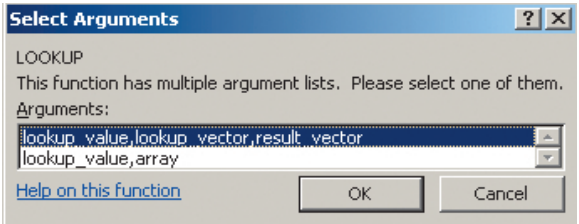
= LOOkUP(Salary,Salaries,Cars)

One of the advantages of the LOOKUP function is that if the exact lookup_value is not found, it will approximate to the nearest figure below the requested value. For instance, if a user enters a Salary of 23000, there is no figure in the Salaries range which matches this. However, the nearest salary below 23000 is 20030, so the corresponding car is returned, which is a Golf. This technique is very useful when the lookup_vector indicates grades or "bands." In this case, anyone in the salary "band" between 20030 and 25000 gets a Golf. Only when their salary meets or exceeds 25000 do they get a Sierra.



There may be occasions where the lookup_value is below the lowest value in the vector. In this case the #N/A message is displayed.

To insert a lookup function→



(a) Click the drop down arrow next to the LOOKUP AND REFENCE button in the FUNCTION LIBARY group on the FORMULAS Ribbon;

(b) A dialog box appears displaying the two versions of LOOKUP. There are two syntax forms; the first is the "array" and the second the "vector."

Hlookup→

The horizontal LOOKUP function (HLOOKUP) can be used not just on a "vector" (single column or row of data), but on an "array" (multiple rows and columns). HLOOKUP searches for a specified value horizontally along the top row of an array. When the value is found, HLOOKUP searches down to a specified row and enters the value of the cell. This is useful when data is arranged in a large tabular format, and it would be difficult for you to read across columns and then down to the appropriate cell. HLOOKUP will do this automatically.

The syntax for HLOOKUP is;

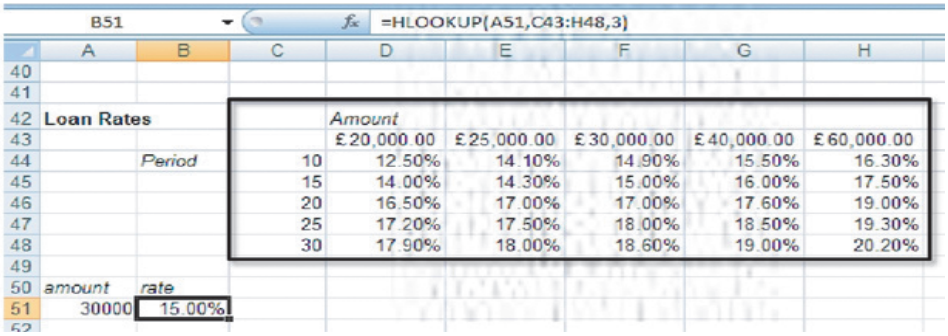
= HLOOKUP(lookup_value , table_array , row_index_number)

The lookup_value is, as before, a number, text string or cell reference which is the value to be found along the top row of the data; the table_array is the cell references (or range name) of the entire table of data; the row_index_number represents the row from which the result is required. This must be a number, e.g. 4 instructs HLOOKUP to extract a value from row 4 of the table_array.

It is important to remember that data in the array must be in ascending order. With a simple LOOKUP function, only one column or row of data, referred to as a vector, is required. HLOOKUP uses an array (i.e. more than one column or row of data). Therefore, as HLOOKUP searches horizontally (i.e. across the array), data in the first row must be in ascending order, i.e. numbers from lowest to highest, text from A to Z. As with LOOKUP, if this rule is ignored, HLOOKUP will return the wrong value.

As an example, a user may have a spreadsheet which displays various different rates of interest for a range of amounts over different time periods;

Whatever the amount a customer wants to borrow, he may pay up to five different rates of interest depending on whether the loan is over 10, 15 or more years. The HLOOKUP function will find a specific amount, then move down the array to find the appropriate interest rate for the required time period.



B51 =HLOOKUP(A51,C43:H48,3)

	A	B	C	D	E	F	G	H
40								
41								
42	**Loan Rates**			*Amount*				
43				£20,000.00	£25,000.00	£30,000.00	£40,000.00	£60,000.00
44		*Period*	10	12.50%	14.10%	14.90%	15.50%	16.30%
45			15	14.00%	14.30%	15.00%	16.00%	17.50%
46			20	16.50%	17.00%	17.00%	17.60%	19.00%
47			25	17.20%	17.50%	18.00%	18.50%	19.30%
48			30	17.90%	18.00%	18.60%	19.00%	20.20%
49								
50	*amount*	*rate*						
51	30000	15.00%						

Designate cell A51 as the cell to hold the amount, i.e. the lookup_value; cells C43:H48 are the table_ array; the row_ index_number will be 2 if a customer wants the loan over 10 years, 3 if he wants the loan over 15 years, and so on. Cell B51 holds this formula;

=HLOOKUP(A51,C43:h48,3)

The above formula looks along the top row of the array for the value in cell A51 (30000). It then moves down to row 3 and returns the value 15.00%, which is the correct interest rate for a £30000 loan over 15 years. (Range names could be used here to simplify the formula).

As with the LOOKUP function, the advantage of HLOOOKUP is that it does not necessarily have to find the exact lookup_value. If, for example, you wanted to find out what interest rate is applicable to a £28000 loan, the figure 28000 can be entered in the lookup_value cell (A51) and the rate 14.30% appears. As before, Excel has looked for the value in the array closest to, but lower than, the lookup_ value.

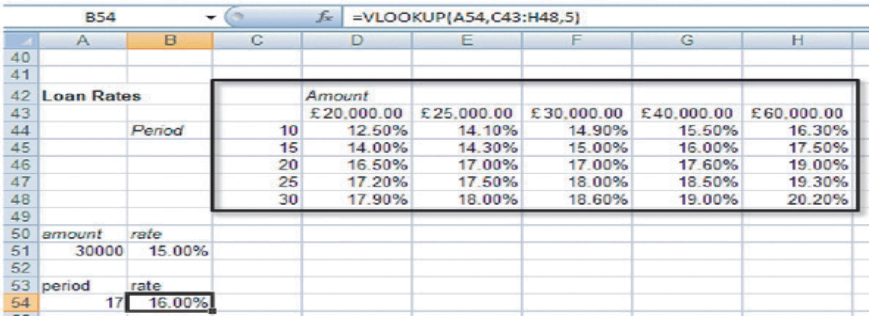
Vlookup→

The VLOOKUP function works on the same principle as HLOOKUP, but instead of searching horizontally, VLOOKUP searches vertically. VLOOKUP searches for a specified value vertically down the first column

of an array. When the value is found, VLOOKUP searches across to a specified column and enters the value of the cell. The syntax for the VLOOKUP function follows the same pattern as HLOOKUP, except that instead of specifying a row index number, you would specify a column index number to instruct VLOOKUP to move across to a specific column in the array where the required value is to be found.

= VLOOKUP(lookup_value , table_array , col_index_number)

In the case of VLOOKUP, data in the first column of the array should be in ascending order, as VLOOKUP searches down this column for the lookup_value. In the same spreadsheet as before, a VLOOKUP formula could be used to search for a specific time period, then return the appropriate rate for a fixed amount. In the following example, a time period is entered in cell A54 and in B54 the VLOOKUP formula is contained;



Cell B54 holds this formula; =VLOOKUP(A54,C43:h48,5)

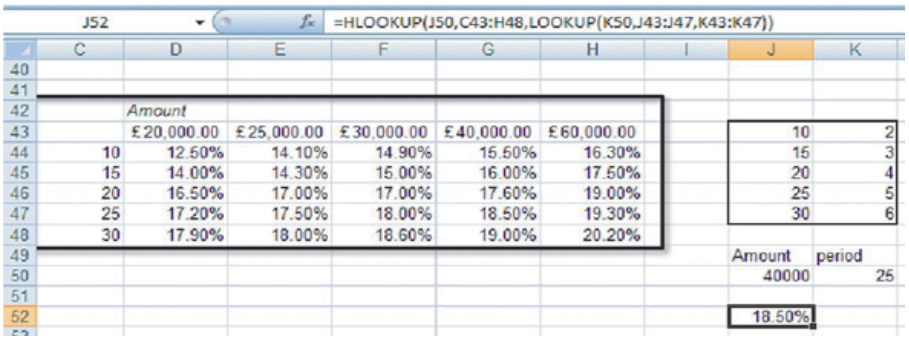
The cell A54 is the lookup_value (time period), the table_array is as before, and for this example rates are looked up for a loan of £40000, hence the column_index_number 5. By changing the value of cell A54, the appropriate rate for that time period is returned. Where the specific lookup_value is not found, VLOOKUP works in the same way as HLOOKUP. In other words, the nearest value in the array that is less than the lookup_value will be returned. So, a £40000 loan over 17 years would return an interest rate of 16.00%.

Nested Lookups→

One of the limitations of the horizontal and vertical LOOKUP functions is that for every lookup_value changed, the column or row index number stays constant. Using our example, the HLOOKUP will search for any amount, but always for the same time period. Conversely, the VLOOKUP will search for any time period, but always for the same amount. In both cases, if you want to alter the time period and the amount the formula must be edited to alter the column or row index number.

There is, however, a technique whereby one LOOKUP function is "nested" within another. This looks up one value, which will then be used in a second LOOKUP formula as a column or row index number. Using this technique allows you to, say, enter a time period and an amount and see the correct interest rate.

Because nested LOOKUPs have more than one lookup_value, more than one array is needed. This second array should consist of the column or row numbers to be used in the LOOKUP formula. The example shows our main interest rates spreadsheet, with an additional two columns of data;



Column J contains all the same time periods as column C, but alongside this are numbers 2 to 6, indicating the row_index_ number to be returned for the appropriate time period. To look up this value, use a simple vector LOOKUP formula, where K50 is the required time period, J43:J47 is the lookup_ vector and K43:K47 is the result_vector; LOOKUP(k50,J43:J47,k43:k47)

Notice there is no equals sign, because this formula is not being entered in a cell of its own. The formula will return a value between 2 and 6 which will be used as a row_index_number in a HLOOKUP formula. This HLOOKUP will look in the main interest rate table for an amount typed in by you, and will respond to the row_index_number returned from the nested LOOKUP formula. The cells J50 and K50 hold the amount and time period to be typed in by you, and the entire nested HLOOKUP, typed in J52, is as follows;

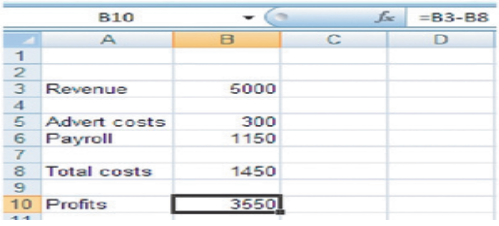
=HLOOKUP(J50,C43:h48,LOOkUP(k50,J43:J47,k43:k47))

In the example, the time period 25 is vertically looked up in column J and the corresponding value 5 is returned. Also, the amount 40000 is horizontally looked up in the main table, with a row_index_number of 5. The end result is an interest rate of 18.50%. Simply by changing cells J50 and K50, the correct interest rate is always returned for the amount and period typed in.

Goal Seeking and Solving→

Excel has a number of ways of altering conditions on the spreadsheet and making formulae produce whatever result is requested. Excel can also forecast what conditions on the spreadsheet would be needed to optimize the result of a formula. For instance, there may be a profits figure that needs to be kept as high as possible, a costs figure that needs to be kept to a minimum, or a budget constraint that has to equal a certain figure exactly. Usually, these figures are formulae that depend on a great many other variables on the spreadsheet. Therefore, you would have to do an awful lot of trial-and-error analysis to obtain the desired result. Excel can, however, perform this analysis very quickly to obtain optimum results. The Goal Seek command can be used to make a formula achieve a certain value by altering just one variable. The Solver can be used for more painstaking analysis where many variables could be adjusted to reach a desired result. The Solver can be used to not only obtain a specific value, but also to maximize or minimize the result of a formula (e.g. maximize profits or minimize costs).

Goal Seek→



The Goal Seek command is used to bring one formula to a specific value. It does this by changing one of the cells that is referenced by the formula. Goal Seek asks for a cell reference that contains a formula (the Set cell). It also asks for a value, which is the figure you want the cell to equal. Finally, Goal Seek asks for a cell to alter in order to take the Set cell to the required value.

In the example spreadsheet, cell B8 contains a formula that sums advertising and payroll costs. Cell B10 contains a profits formula based on the revenue figure, minus the total costs.

A user may want to see how a profit of 4000 can be achieved by altering payroll costs.

To launch the goal seeker→

(a) On the DATA ribbon, DATA TOOLS group, click WHAT-IF ANALYSIS and then click **GOAL SEEK.**

(b) In the **Set Cell** box, enter the reference for the cell that contains the formula result you wish to set to a specific figure. (In the example, this is cell B4.)

(c) In the **TO Value** box, type the result you want. (In the example, this is -4000.)

(d) In the **BY Changing** CELL box, enter the reference for the cell that contains the value you want to adjust. (In the example, this is cell B3.)

The Goal Seek command automatically suggests the active cell as the Set cell. This can be overtyped with a new cell reference or you may click on the appropriate cell on the spreadsheet.

(e) Click the Ok button and the spreadsheet will alter the cell to a value sufficient for the formula to reach your goal. Goal Seek also informs you that the goal was achieved;

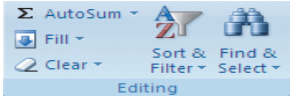
(f) You now have the choice of accepting the revised spreadsheet, or returning to the previous values. Click Ok to keep the changes, or CANCEL to restore previous values.

Goal Seek can be used repeatedly in this way to see how revenue or other costs could be used to influence the final profits.

Simply repeat the above process and alter the changing cell reference.

The changing cell must contain a value, not a formula. For example, if you tried to alter profits by changing total costs, this cell contains a formula and Goal Seek will not accept it as a changing cell. Only the advertising costs or the payroll cells can be used as changing cells. Goal Seek will only accept one cell reference as the changing cell, but names are acceptable. For instance, if a user had named either cells B5 or B6 as "Advert_costs" or "Payroll" respectively, these names could be typed in the BY CHANGING CELL box. For goal-seeking with more than one changing cell, use the Solver.

Sorting Data→



Although not confined to database information, the sorting facility in Excel is particularly appropriate for changing the order in which records are listed. Remember to save the file containing the database information prior to sorting.

If you will need to restore the original record order, it is a good idea to include a column of record numbers before sorting the database. This can be achieved simply by adding a column with a suitable heading, and using the fill handle or the data series command to enter consecutive numbers adjacent to each record.

When using any data handling techniques ensure you have: -

1. Selected a cell somewhere in the data list
2. Have NO MORE than one cell selected.

Excel automatically selects the entire list for sorting. It compares the top rows of your list for formatting differences. If there is a difference in the formatting of the top row, Excel identifies that row as column labels and excludes it from the sort. This ensures the column labels will not be sorted with the rest of the data.

To perform a single-level sort: (quick sort)→

(a) Select a cell in the list within the column by which you want to sort.

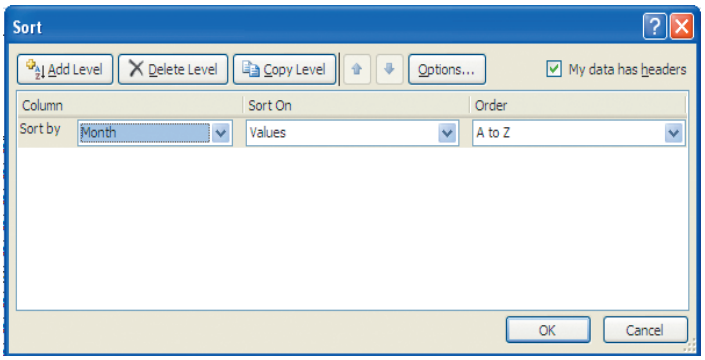
(b) Click the Sort Ascending or Sort Descending button from the DATA ribbon, SORT & FILTER group

To perform a multi-level sort:→

(a) Click within the data to be sorted.

(b) Choose Sort, button from the DATA ribbon, SORT & FILTER group. The following dialog box will appear in which from which you may specify the Sort fields and the Sort order.

(c) From the Sort By drop-down list, select the field you want to use as the main sort order.



(d) Select from the next drop down list what you want to sort on by default this will be the data (values)

(e) Select the Ascending or Descending from the drop down list depending on which order you wish the data sorted in.

(f) Select add level

(g) Specify any sub-sorts using the Then By drop-down lists to pick the subsequent fields to sort by when duplicates occur in the main sort field.

(h) You may add many levels to your sorting of data. If you wish to reorder your sorting levels use the reorder buttons by selecting a level and moving it up or down

(i) If you have an incorrect level in your many sort orders. Select it and click on delete level.

(j) Click Ok. to apply sort orders

Custom Sorting Options→

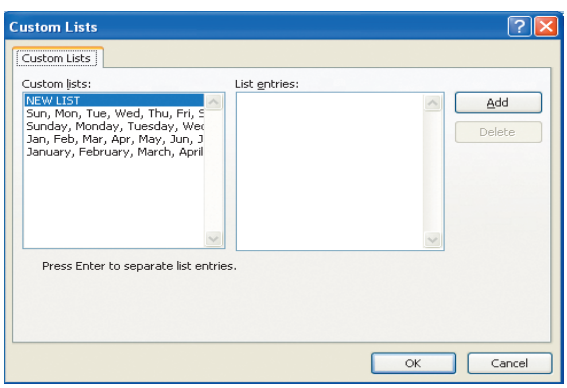
The ascending and descending sort orders rearrange your list by alphabetical, numerical, reverse alphabetical or reverse numerical order. For some types of data, such as months, this may not be the order that you need to use. You can use one of the custom sort orders provided with the Excel program to rearrange your data in chronological order by day of the week or by month.

To sort by a custom sort order→

(a) Choose SORT, button from the DATA ribbon, SORT & FILTER group.

(b) From the SORT BY drop-down list, select the column by which you want to sort.

(c) From the SORT ON drop down list select what you want to sort on (Values)



(d) From the ORDER drop down list select CUSTOM LIST

(e) The following dialog box will appear

(f) Select a custom list from the left hand box.

(g) Click on Ok to close the list dialog and apply sort order to level and click on Ok again to perform the sort.

Filtering a List→

When you filter a list, you display only the sets of data that meet a certain set of search conditions called criteria. The AutoFilter feature enables you to specify those search conditions from the list.

When you use the Data, Filter, AutoFilter command, drop-down list arrows are displayed next to each of the column labels in the list. When you open a drop-down list, a list of all the unique entries for that column is displayed. By selecting one of the entries from the drop-down list, called a filter criterion you instruct Excel what to search for. Then Excel filters the list so that only the sets of data that contain the entry you selected will be displayed. When Filter mode is active, arrows for the columns with filter criterion selected appear in blue on the worksheet, row numbers appear in blue, and the status bar displays either the number of rows that meet the criteria, or the text "Filter mode." The sets of data that do not meet the criteria remain in the list but they are hidden.

If you select a single cell in the list before choosing Filter drop-down list arrows are applied to all of the column labels in your list. If you select multiple column labels before choosing Filter drop-down list arrows are displayed only for the selected columns, thus restricting which columns you can apply filters to. In either case, the entire list is filtered. Also, you can filter only one list at a time on a worksheet.

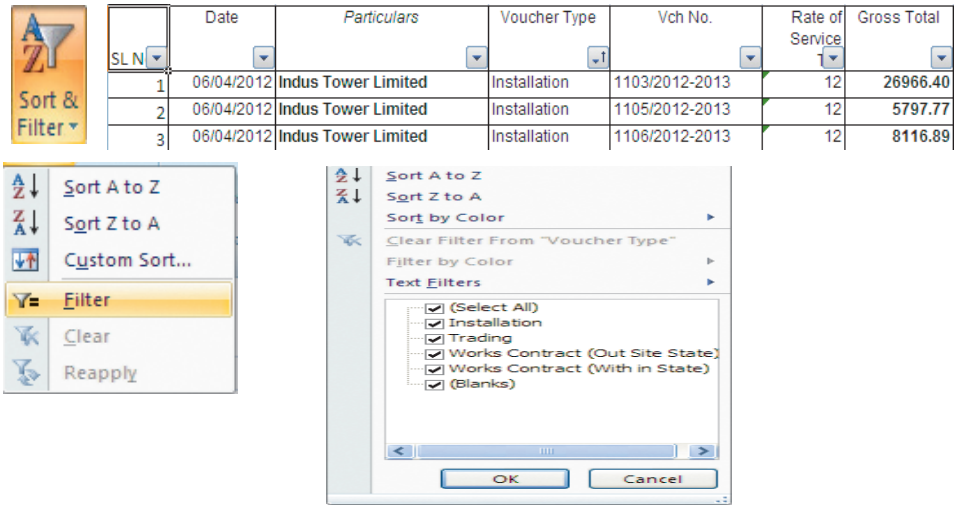
To filter a list using AutoFilter→

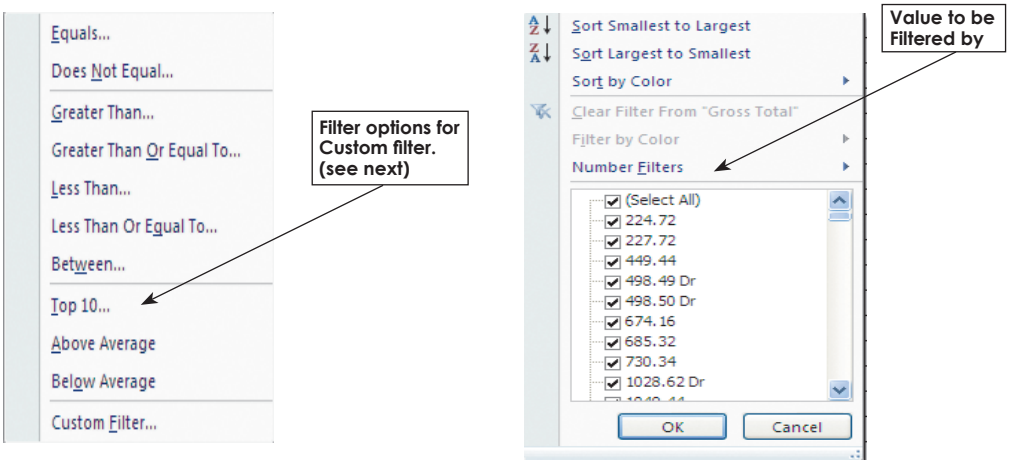
(a) Choose FILTER, button from the DATA ribbon, SORT & FILTER group.

(b) Your list column labels will appear with drop-down list arrows to the right.

(c) When you select the drop down arrow from the top of a particular column you will have (depending on the data type) a box at the bottom of the menu with all unique values make sure the values you wish to be seen are ticked. Select the values you are filtering for.(Following Pictures)

(d) When all values you wish to see are ticked (this creates OR conditions for that column) click OK to apply the filter for that column





Each time you apply criteria to a column you create AND conditions across columns that reduce the number of records that will be displayed. Using the simple autofilter OR conditions cannot be applied across columns. (see advanced filter).

More AND conditions = less records

Whilst a filter is active, if you print the worksheet, only visible rows will be output, so you can print out multiple views of your data from an individual list.

Removing a single column filter→

(a) You can see which columns have filter criteria active because the drop-down list arrows are blue. Click the drop-down list arrow for the column whose criteria you wish to remove. And choose the tick box that says select all.

(b) All values will be selected for display again. Either click OK or select new sort order to show all records.

Removing all column filters→

(a) Click the Clear option from the SORT & FILTER button on the hOME ribbon in the EDITINg group

When filters are cleared the SELECT ALL tick box is applied to all columns. Make sure that this method is the one you really want if you have selected complicated criteria in a particular column.

Custom Criteria→

When you specify a filter criterion for a column from unique entries listed in the AutoFilter drop-down list, you can only select one filter criterion at a time. The Custom filter criterion enables you to filter a list to display sets of data that contain This creates an OR condition or complicated options of what text, dates or numbers you wish to display To meet the filter criteria, a set of data must meet either the first filter criterion or the second filter criterion or both.

You can also use the Custom criterion choice to find values that fall within a range. When you specify custom criteria, select a comparison operator from the drop-down list and then either type in a value or select it from the criteria drop- down list.

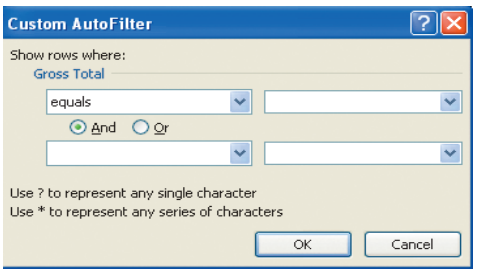
When you use custom criteria, you need to understand the comparison operators that Excel offers you. The table below outlines these:

Operator	Meaning
=	Equal to
>	Greater Than
> =	Greater Than or Equal to
<	Less Than
<=	Less Than or Equal to
<>	Not Equal to

To specify "either AND/OR" custom criteria→

(a) Click on the AUTOFILTER drop-down for the desired column.

(b) Depending on the Data type you will have the data type and type of filter name. (picture shows number filter)



(c) You may select one of the options shown to start your custom filter OR move to the bottom of the menu and select custom Filter.

(d) The following dialog box will be shown.

(e) In the Custom AutoFilter dialog box from the first criteria drop-down list select one of the filter criteria.

(The default operator is = "equals").

(f) Click on OR or AND. (this is very important)

(g) From the second operator drop-down list, select a comparison operator.

(h) From the second criteria drop-down list select the other filter criterion.

(i) Click Ok. The filtered list shows the sets of data that meet either the first or the second specified criterion for the column.

Using custom criteria to find a range of values→

(a) Click the drop-down arrow for the column label whose range of values you want to filter by. This will typically be numbers or dates

(b) Click Custom filter. From the resulting dialog box, select the comparison operator to control the lower limiting value, for example greater than or greater than or equal to.

(c) From the first criteria drop-down list, select a value or type the value in.

(d) Select AND as the data MUST meet both conditions to display the range

(e) From the second criteria drop-down list select the other filter criterion.

(f) Click Ok. The filtered list shows the sets of data that meet BOTH the first and the second specified criterion for the column.

Wildcards→

You can use wildcards to search for text in common within the unique entries, even though the entire entry might not match. For example, searching for all of the sets of data that have entries in the last-name column that begin with "M" might display two Moore's (where the entire entry matches) but might also display Madding and Martinez (where the entire entry does not match).

Wildcard	Finds	Example
asterisk	Any set of characters that are in the same position as the asterisk	*.xls finds Filter.xls and sortdata.xls
? question mark	Any single character that is in the same position as the ?	B?t finds Bat, Bit, But and Bet
~ tilde	A question mark or an asterisk	Who~? Finds the text "Who?"

To filter a list using wildcards→

(a) With Auto Filter active, select the drop-down list arrow to the right of the column you want to use to filter the data.

Wildcards only work when filtering columns containing text:

(a) Choose CUSTOM.

(b) Ensure that the operator is set to =.

(c) Type the pattern of letters you are filtering by with the asterisks and/or question marks inserted in the appropriate positions.

(d) Click Ok.

(e) Turning Off Autofilter

When you no longer need to filter your data, you can switch the AutoFilter off in the following way:

To switch off AutoFilter→

(a) Choose FILTER, button from the DATA ribbon, SORT & FILTER group.

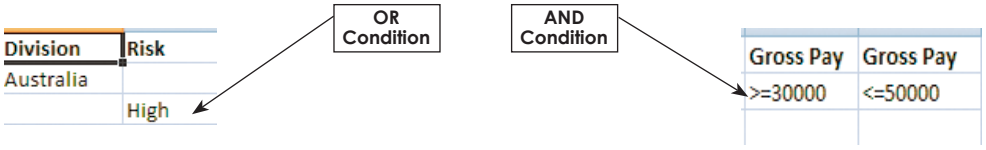
Advanced Filtering→

Sometimes, the filter criteria that you specify with AutoFilter will not yield the necessary results. For example, you cannot use AutoFilter to filter a list to display the more complex criteria of two separate AND conditions combined with an OR condition. To do this, you must use the Advanced Filter option. This relies on you setting up and defining a Criteria range on the worksheet where the data to be matched can be entered.

Set Criteria→

The Criteria range usually consists of a copied set of the list column names, and a blank row immediately beneath into which you can type the data to be matched. It is a good idea to copy the column names from the top of the database into the area to be used as a criteria range, as this reduces the chance of there being any discrepancy between the two sets of names.

In fact, not all the column labels need to be included in the criteria range. It could be restricted to only those labels on which you wished to search, and those labels included could be displayed in a different order. If you wish and criteria to create a range you may need to copy a particular column label twice.



To define the Criteria range→

(a) Copy across to a new sheet the column labels you wish to create criteria for.

(b) Create the criteria in the cells under the labels.

(c) If criteria are created in the same row, this would create an AND condition and on different rows this would create an OR condition.

(d) Select the copied set of column labels and the criteria below and name the cell range if you wish. (not essential) Type the word Criteria into the name box and press [ENTER].

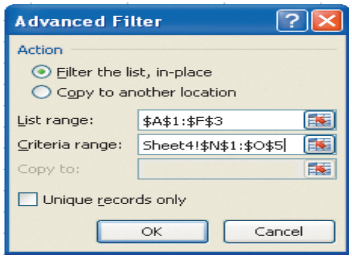
You do not have to name the cells with the range name Criteria, but it will ensure that Excel automatically picks the correct group of cells as the criteria carrying cells whenever you use the Advanced Filter.

To run an advanced filter→

(a) Click within your data list

(b) Choose ADVANCED, button from the DATA ribbon, SORT & FILTER group.

(c) The following dialog will be displayed



(d) You should see that your data list is selected completely. If not (due to empty columns or rows.) Delete the values in the list range box and either type in the range you wish or select the correct range with the mouse

(e) In the criteria range box either type criteria (if you named the range) or delete any values present and select your criteria from your sheet of criteria.

(f) By default the list will be filtered in place as when using the AutoFilter.

(g) Click Ok. You will be returned to your data list with the filter applied.

(h) Sort if needed

To remove a filter→

Click the Clear option from the SORT & FILTER button on the HOME ribbon in the EDITING group.

Pivot Tables→

A PivotTable can summarize large amounts of data using specified calculations and formats. It is called a PivotTable because the headings can be rotated around the data to view or summarize it in different ways.

- The source data can be:
- An Excel worksheet database/list or any range that has labeled columns.
- A collection of ranges to be consolidated. The ranges must contain both labeled rows and columns.
- A database file created in an external application such as Access or Dbase.
- The data in a PivotTable cannot be changed as it is the summary of other data. The data itself can be changed and the PivotTable recalculated. The PivotTable can be reformatted

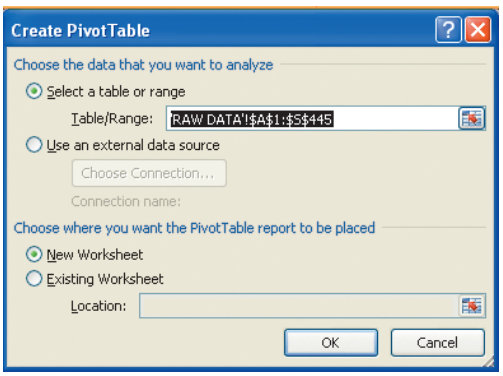
To create a PivotTable or PivotTable with pivot chart→

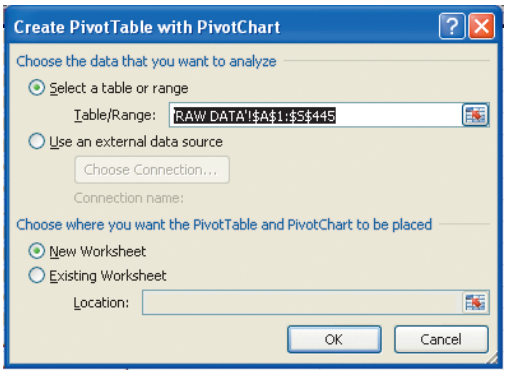
(a) Select a cell in a range of cells of data, or put the insertion point inside of an Excel table.

(b) Make sure that the range of cells has column headings.

(c) Do one of the following: To create a PivotTable report, on the Insert ribbon, in the Tables group, click PivotTable, and from the menu click PivotTable.

(d) The Create PivotTable dialog box is displayed.





To Select a data source. And choose the data that you want to analyze→

(a) Click Select a table or range.

(b) Type the range of cells or table name reference, such as =QuarterlyProfits, in the Table/Range box.

(c) If you selected a cell in a range of cells or if the insertion point was in a table before you started the wizard, the range of cells or table name reference is displayed in the Table/Range box.

To Enter a location→

(a) To place the PivotTable report in a new worksheet starting at cell A1, click NEW WORKSHEET.

(b) To place the PivotTable report in an existing worksheet, select EXISTING WORKSHEET, and then type the first cell in the range of cells where you want to locate the PivotTable report.

An empty PivotTable report is added to the location that you entered with the PivotTable Field List displayed so that you can start adding fields, creating a layout, and customizing the PivotTable report.

If you are creating a PivotChart report, an associated PivotTable report is created directly underneath the PivotChart report for the location that you enter. This PivotTable report must be in the same workbook as the PivotChart report. If you specify a location in another workbook, the PivotChart report will also be created in that workbook.

To Create A PivotChart Report From An Existing PivotTable Report→

(a) Click the PivotTable report.

(b) On the INSERT ribbon, in the CHARTS group, click a chart type.

You can use any chart type except xy (scatter), bubble or stock.

Convert a PivotChart report to a static chart→

Find the associated PivotTable report that has the same name as the PivotChart report by doing the following: (The PivotTable report that supplies the source data to the PivotChart report. It is created automatically when you create a new PivotChart report. When you change the layout of either report, they both change.)

(a) Click the PivotChart report to find the associated PivotTable report name, In the DATA group, on the DESIGN ribbon, click SELECT DATA to display the EDIT DATA SOURCE dialog box, and then note the associated PivotTable name, which is the text that follows the (!) exclamation point, in the Chart data range text box and then click Ok.

(b) To identify the associated PivotTable report, click each PivotTable report in the workbook, and then on the OPTIONS ribbon, in the PIVOTTABLE group, click OPTIONS until you find the same name in the NAME text box. then Click Ok.

(c) On the OPTIONS ribbon, ACTIONS group, click SELECT, then click ENTIRE PIVOTTABLE. Press DELETE.

(d) The chart is now static and not associated with the PivotTable.

Create A Static Chart From The Data In A PivotTable Report→

This procedure creates a regular, non interactive chart rather than a PivotChart report (PivotChart report: A chart that provides interactive analysis of data, like a PivotTable report. You can change views of data, see different levels of detail or reorganize the chart layout by dragging fields and by showing or hiding items in fields.).

To create static chart from data→

(a) Select the data in the PivotTable report that you want to use in your chart. To include field buttons(A field button is a Button that identifies a field in a PivotTable or PivotChart report. You can drag the field buttons to change the layout of the report, or click the arrows next to the buttons to change the level of detail displayed in the report.) and data in the first row and column of the report, start dragging from the lower- right corner of the data that you're selecting.

(b) On the HOME ribbon, in the CLIPBOARD group, click COPY

(c) Click a blank cell outside of the PivotTable report.

(d) On the HOME ribbon, in the CLIPBOARD group, click the arrow next to PASTE, and then click PASTE SPECIAL.

(e) Click VALUES, and then click Ok.

(f) On the INSERT ribbon, in the CHARTS group, click a chart type.

Delete A PivotTable Or PivotChart Report→

To Delete a PivotTable report:

(a) Click the PivotTable report.

(b) On the OPTIONS ribbon, in the ACTIONS group, click SELECT, and then click ENTIRE PIVOTTABLE.

(c) Press DELETE.

Deleting the associated PivotTable report (associated PivotTable report: The PivotTable report that supplies the source data to the PivotChart report. It is created automatically when you create a new PivotChart report. When you change the layout of either report, the other also changes.) for a PivotChart report creates a static chart that you can no longer change.

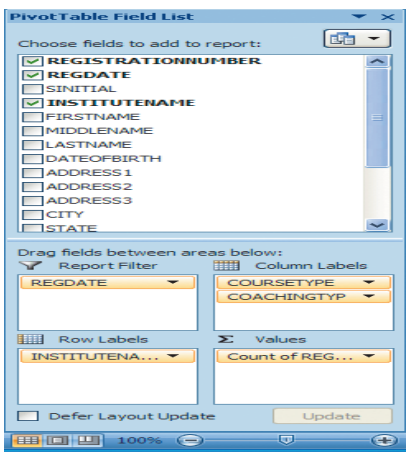
To Delete a PivotChart report:

(a) Select the PivotChart report.

(b) Press DELETE.

Deleting the PivotChart report does not automatically delete the associated PivotTable report.

Create Layout For PivotTables→



Once the PivotTable has been created a layout has to be created to view your data in the empty PivotTable we do this through the PivotTable Field list which appears in a pane to the right of your PivotTable.

An Option button will allow you to change the way your PivotTable field list looks.

To create a layout→

(a) Drag and drop the fields from the fields section at the top to the bottom areas of the Pane

(b) If Month of Hire is used as a row label the PivotTable will look at your data and pick out the unique values to make up the row headings within your report.

(c) Choose a field for the column labels

(d) Choose a field you wish to use as your values.

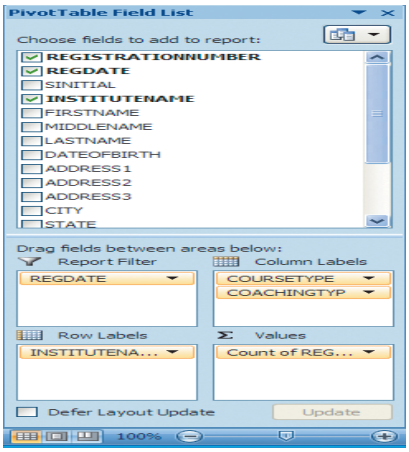
Numerical data will use SUM as the default method of calculating your data. If Textual it will use count as default. You may use more than one field in any area but it is important to place them correctly. You may drag them around as much as you wish until your report looks as you wish it to look.

You may filter on one or more fields if you wish. To do this drag a field to the report filter box. Any of these areas can be filtered.

Modifying A PivotTable→

- All of the following are options for modifying your PivotTable
- Adding or deleting fields
- Filtering and sorting
- Format the colour scheme
- Changing how the pivot chart calculates

MONTH	JUNE									
Count of REGISTRATIONNUMBER										
	INTER		INTER Total	FOUNDATION		FOUNDATION Total	FINAL		FINAL Total	Grand Total
	ORAL	POSTAL		ORAL	POSTAL		ORAL	POSTAL		
Ahmedabad Chapter	109		109	57		57				166
Aurangabad Chapter	3		3	12		12				15
Cochin Chapter	18	1	19	4		4				23
Coimbatore Chapter		2	2	25		25				27
Cuttack Bhubaneswar Chapter	20	5	25	5		5	1		1	31
Dhanbad-Sindri Chapter	2		2							2
EASTERN INDIA REGIONAL COUNCIL		2	2	2	2	4				6
Kalyan-Ambarnath Chapter	2		2							2
Kanpur Chapter				4		4				4
Kolhapur-Sangli Chapter					3	3				3
Konkan Chapter					2	2				2
Kota Chapter		1	1							1
Kutch-Gandhidham Chapter	2		2	1		1				3
LUCKNOW CHAPTER	2		2	6		6				8
Navi Mumbai Chapter	2		2							2
NORTHERN INDIA REGIONAL COUNCIL	3	23	26	8	16	24		4	4	54
Patna Chapter				1		1				1
Pimpri-Chinchwad-Akurdi Chapter	1		1	11		11		2	2	14
Ranipet-Vellore Chapter	1		1	1		1				2
Siliguri-Gangtok Chapter				1		1				1



To Add or delete fields→

(a) Drag and drop the fields between the various areas and the field list section field info will disappear or appear in different locations.

(b) Dragging a field from one of the areas to the field list will remove that data from the report. This will not change the data in your Data list merely leave it absent from the report.

Managing Pivot Tables→

When data is changed in the PivotTable source list, the PivotTable does not automatically recalculate.

Using Another PivotTable Report→

The PivotTable cache:

Each time that you create a new PivotTable report or PivotChart report, Excel stores a copy of the data for the report in memory, and saves this storage area as part of the workbook file. Thus, each new report requires additional memory and disk space. However, when you use an existing PivotTable report as the source for a new report in the same workbook, both reports share the same copy of the data. Because you reuse the same storage area, the size of the workbook file is reduced and less data is kept in memory.

Location requirements→

To use a PivotTable report as the source for another report, both reports must be in the same workbook. If the source PivotTable report is in a different workbook, copy the source report to the workbook location where you want the new report to appear. PivotTable reports and PivotChart reports in different workbooks are separate, each with its own copy of the data in memory and in the workbook files.

Changes affect both reports→

When you refresh the data in the new report, Excel also updates the data in the source report, and vice versa. When you group or ungroup items in one report, both reports are affected. When you create calculated fields or calculated items in one report, both reports are affected.

PivotChart reports→

You can base a new PivotTable report or PivotChart report on another PivotTable report, but you cannot base it directly on another PivotChart report. However, Excel creates an associated PivotTable report from the same data whenever you create a PivotChart report, so you can base a new report on the associated report. Changes to a PivotChart report affect the associated PivotTable report, and vice versa.

Changing An Existing Report's Source Data→

Changes in the source data can result in different data being available for analysis. For example, you may want to conveniently switch from a test database to a production database. You can update a PivotTable report or a PivotChart report with new data that is similar to the original data connection information by refreshing the report.

To include additional data or different data, you can redefine the source data for the report. If the data is substantially different with many new or additional fields, it may be easier to create a new report.

Displaying new data brought in by refresh→

Refreshing a report can also change the data that is available for display. For reports based on worksheet lists, Excel retrieves new fields within the source range or named range that you specified. For reports based on external data, Excel retrieves new data that meets the criteria for the underlying query (query: In Query or Access, a means of finding the records that answer a particular question you ask about the data stored in a database.) or data that becomes available in an OLAP cube. You can view any new fields in the Field List and add the fields to the report. (OLAP cube: An OLAP data structure. A cube contains dimensions, like Country/Region/City, and data fields, like Sales Amount. Dimensions organize types of data into hierarchies with levels of detail, and data fields measure quantities.)

To refresh a PivotTable→

Click in PivotTable:

(a) Choose REFRESH DATA in the DATA group on the OPTIONS ribbon.

(b) Choose to REFRESH ALL or just REFRESH

(c) The data is is now refreshed and updated new information, field names and changed data is now displayed

Refresh will refresh just the report you are clicked on. Refresh all will refresh all reports in the workbook.

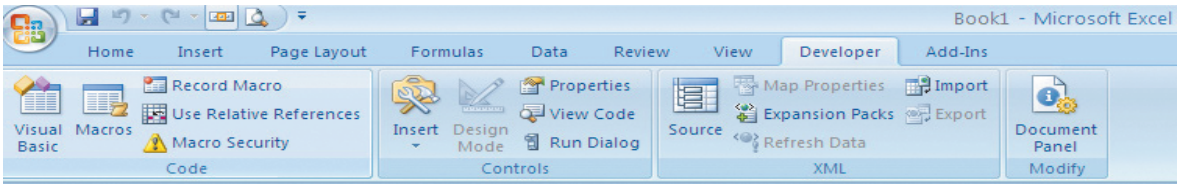
Macros in Excel→

Increase the usability of your Excel spreadsheets by adding a little programming to them. While Excel's formulas and spreadsheet features make it a great tool, mastering the ability to create macros will make it even greater and faster to work with. Learn how with these steps.

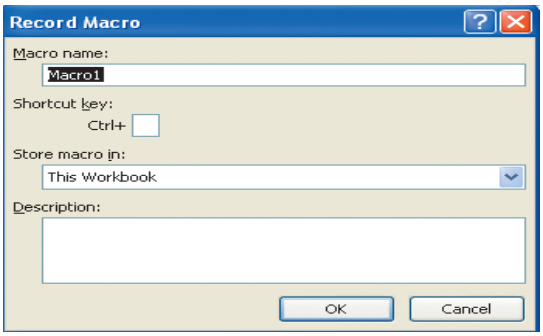
Click on Office Button → Excel Options →Popular → Click Check option of Show Developer tab in Ribbon → Click on Trust Center →Trust Center Settings → Macro Settings → Click Check option of Enable all macros (not recommended; potentially dangerous code can run)

Record New Macro→

To Record a New Macro click on Developer Tab, under these Tab you will find Record Macro Button.



Now click on Record Macro button, the following dialog box will appear:



(A) Name Your Macro: You can give a name to your macro

(B) Set a shortcut for your macro(optional): Type a letter in the Shortcut Key box. A lowercase letter will translate to CTRL + letter; an uppercase letter will be CTRL + SHIFT + letter

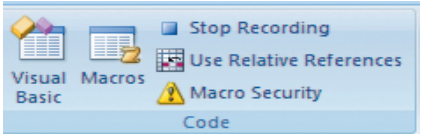
(C) Choose where to store your macro: In the Store Macro in list, select the workbook where you want to store the macro. If you want it to be available whenever you run Excel, select Personal Macro Workbook.

(D) Write Description of your macro: You can write description about the macros you are going to record.

(E) Now click on ok Button to save the Macro.

(F) Record your macro: Remember, Record Macro is still on. Carry out the actions that you want Excel to record as your macro.

(G) Click Stop Recording: You can find this option on the Stop Recording toolbar.

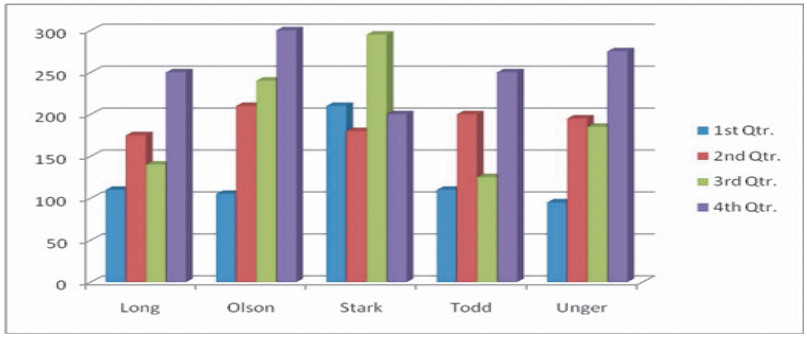


Charts→

All graphics related to Microsoft in this book is in compliance with Microsoft guidelines and thus permitted by Microsoft.

Introduction to Charting→

One of the most impressive aspects of Excel is its charting ability. There are endless variations available, allowing you to produce a chart, edit and format it, include notes, arrows, titles and various other extras as desired. This manual will look at many of the issues involved in producing and formatting Excel charts.



Charts are based on data contained in Excel Worksheets. It is necessary to understand how Excel picks up the data to be used in a chart because the way in which the data is laid out will influence how the chart is presented.

Excel offers a wide range of types and formats from which you can choose when producing charts. However, the charts themselves can exist in different forms and it is important to understand the difference between them. The first form is an embedded chart; the second is a separate chart page.

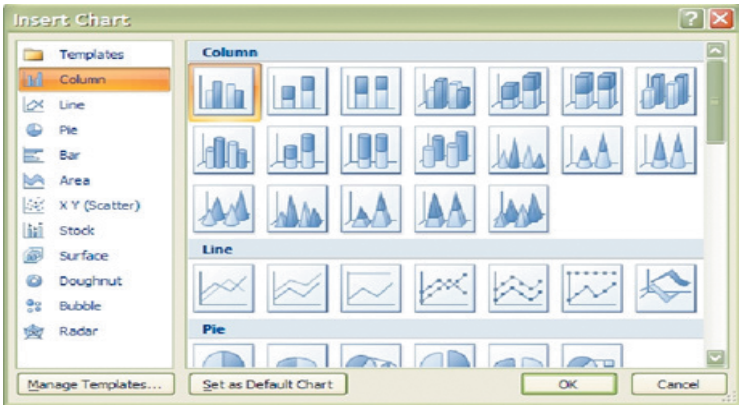
Terminology→

As a starting point, there are some terms used in charting which should be understood by you. The terms defined below relate to the example car sales worksheet and column chart which appear beneath the table:

Data Point	An individual figure on the spreadsheet which is reflected in the chart e.g. Fred's Orion sales figure
Data Series	A collection of related data points, e.g. all of Fred's figures, which will appear on a chart as markers (bars, for example) of the same colour
Legend	The "key" to the chart, identifying which patterns/colours relate to which data series
Marker	A bar, column, or slice of pie for example, representing a data point
Category	The category axis appears across the bottom of a graph (pie charts excepted) and the categories are listed here. Points within the different data series are grouped by category

Embedded Charts→

An embedded chart appears on the worksheet where it was created. It is an embedded object, which does not normally appear in its own window, and has no separate existence apart from the worksheet. The chart is saved only when the worksheet file itself is saved, and will be printed with the worksheet in which it is embedded. You may choose to have an embedded or separate chart at any time. All charts whether embedded or separate are created from the INSERT ribbon in the CHARTS group.



Separate Chart Pages→

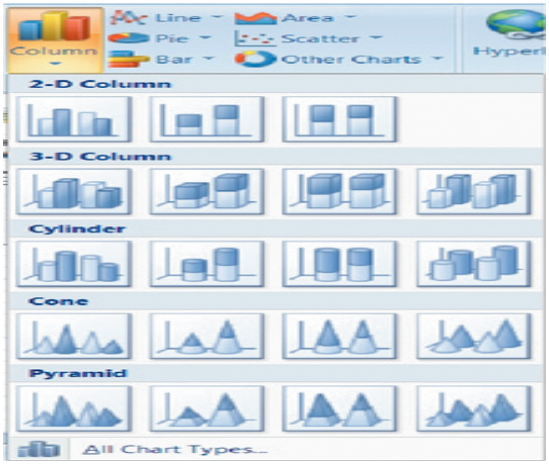
A chart sheet, although linked to the worksheet whose figures it represents, exists as a separate page in a workbook. The

F11 key is very useful for creating a default chart from selected data as a new sheet within the workbook.

Some chart elements to be aware of.

Chart Elements	Description
Titles	This is the area where you can specify the titles to have on the chart (i.e. X-axis "1998", Z-axis "GBP".
Axes	Here you specify whether you want a Y/Z axis and whether you are using timescales to plot your data
Gridlines	The gridline ribbon allows you to switch on and off horizontal and vertical gridlines
Legend	Use this ribbon to switch the legend on and off or reposition it
Data Labels	The Data Labels ribbon allows you to display the amount each point represents or display the label (i.e. in the example above, each cylinder would have Qtr1, Qtr2 displayed as appropriate at the top of each data marker)
Data Table	The Data Table ribbon will display a grid underneath the chart that will show the information that is being plotted.

To create a chart



(a) Select data for chart.

(b) Go to the CHARTS group on the INSERT ribbon. Select a chart type and click

(c) The menu on the left appears.

(d) Hovering your mouse over a chart type will bring up an explanation of that chart type

(e) When you have chosen click once to select a chart type

(f) The chart is now created based on the selected data as an embedded chart.

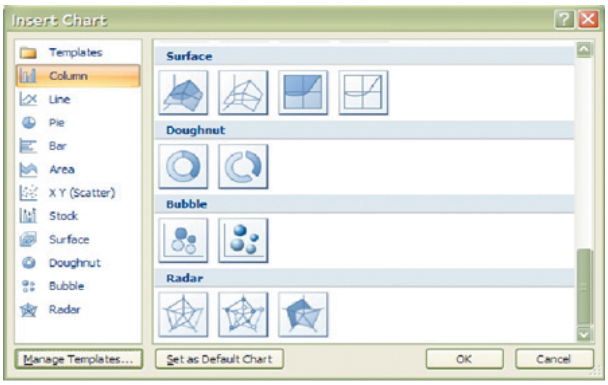
Or

(a) Select data for chart.

(b) Click on the DIALOG BOX LAUNCHER on the CHARTS group on the INSERT ribbon.

(c) The following dialog will appear

(d) Select a type from the left hand section and a sub type from the right hand section.



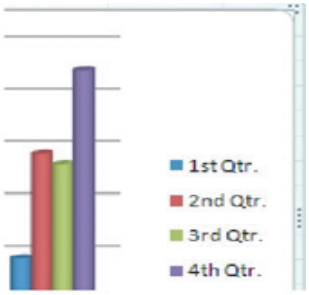
(e) Click OK to create the chart.

(f) This will be created as an embedded chart

Moving And Resizing Embedded Charts →

Once the chart object has been created and stored as an embedded object, you can move and resize it.

To move an embedded chart →



(a) Move mouse over the chart frame border your mouse cursor should have a four pointed black arrow

(b) Click on the chart frame border and hold the mouse button down as you drag. Release the mouse when the chart is in the desired location.

To resize an embedded chart →

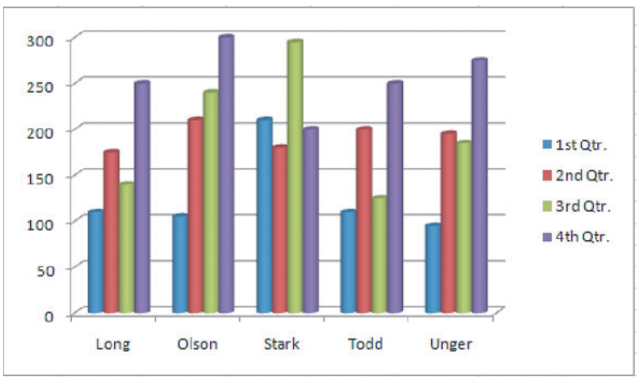
(a) Move your mouse over the dotted handles on the Chart frame border.

(b) The mouse cursor should change to a double arrow. c) Click and Drag up, down, left or right.

Hold down the [ALT] key if you wish the chart to resize by snapping to the cell gridlines.

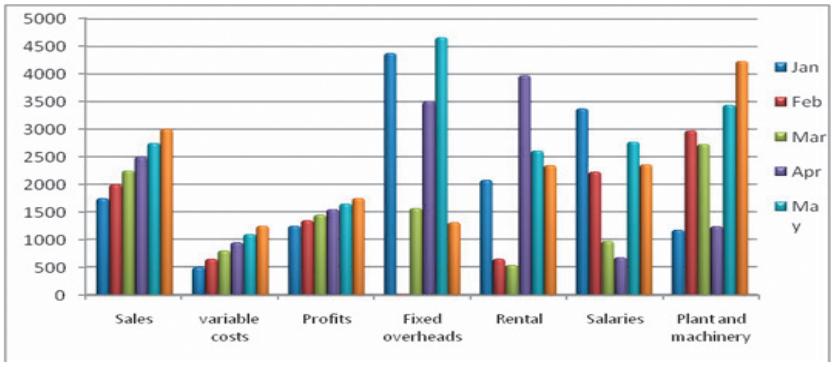
Data Layout →

Depending on the "shape" of the selected data, Excel will assign categories and data series to either the rows or columns of information. Usually it will be assumed that there are more categories than data series, therefore, if there are more rows than columns of selected information, the data series will be based on columns, with the legend labels being picked up from the row across the top of the selected area and the category labels being picked up from the leftmost column:



Last Year's Sales Figures *Australian Division*				
Name	*1st Qtr.*	*2nd Qtr.*	*3rd Qtr.*	*4th Qtr.*
Long	110	175	140	250
Olson	105	210	240	300
Stark	210	180	295	200
Todd	110	200	125	250
Unger	95	195	185	275

If there are more columns than rows in the selected area, the data series will be based on rows, with the legend labels being picked up from the leftmost column and the category labels taken from the top row of the selected area:



If the number of rows and columns is the same, Excel will opt for data series in rows. It is possible to override the choice made by Excel in how the data series and categories are decided. Details of this procedure will be found under the section on manipulating data.

	A	B	C	D	E	F	G
1	Steady Increase		Profits Figures				
2		Jan	Feb	Mar	Apr	May	Jun
3	Sales	1750	2000	2250	2500	2750	3000
4	variable costs	500	650	800	950	1100	1250
5	Profits	1250	1350	1450	1550	1650	1750
6	Fixed overheads	4376	18	1570	3508	4662	1313
7	Rental	2082	653	539	3969	2611	2345
8	Salaries	3374	2230	975	679	2772	2361
9	Plant and machinery	1176	2972	2730	1243	3439	4232

Shortcut Menu (Right Click)→

You may be familiar with the Shortcut menus associated with the selected cell(s) on the Excel worksheet. When working on a chart - embedded either on a worksheet or in its own window, clicking on the chart with the secondary mouse button will call up a Charting Shortcut menu.

The Shortcut menu will contain a selection of choices from some of the Standard Menu bar options mostly relating to the chart as an embedded object - almost like a graphic on the worksheet.

Chart Types→

There are several different types of chart available within Excel. The type to choose will vary depending on the data involved and what information the chart is intended to convey or highlight. Practice will improve your instinct on which type of chart to use in each instance. Initially it may be useful to try

different types until the result is reasonably close to your requirements, and then add custom formats and elements as desired. Some chart types are very specialized and may only be of use to particular business sectors.

Available Types Of Chart→

Selecting any of the types listed will apply a given chart type to the active chart. The most useful types available and some of their applications have been summarized below:

Area→

Area charts can be 2 or 3-dimensional. They are used to compare the change in volume of a data series over time, emphasizing the amount of change rather than the rate of change. Area charts show clearly how individual data series contribute to make up the whole volume of information represented in the graph.

Bar →

Bar charts can be 2 or 3-Dimensional. They are used to show individual figures at a specific time or to compare different items. Categories are listed vertically, so that bars appear on the horizontal, thus there is less emphasis on time flow. Bars extending to the right represent positive values while those extending left represent negative values.

Column →

Column charts can be 2 or 3-Dimensional. They are frequently used to show variation of different items over a period of time. Categories (often days or months for example, representing a progression of time) are listed horizontally and columns are displayed side by side, making for easy comparisons. Two variations on the theme of Column charts are represented by further tools on the Chart toolbar. The Stacked Column chart can be used to show variations over a period of time, but also shows how each data series contributes to the whole. A further variation on the 3-D column chart produces 3-D columns in a 3-D plot area, receding away from the viewer.

Line→

Line charts can be 2 or 3-Dimensional. Line charts are used to compare trends over time. There are similarities with Area charts, but line charts tend to emphasize the rate of change rather than volume of change over time. 3-D lines appear as "ribbons" which can be easier to see on the chart.

Pie→

Pie charts can be 2 or 3-Dimensional. They are used to compare the size of the parts with the whole.

Only one data series can be plotted, making up 100%. Pie charts within their own window can be made to "explode" by dragging one or more pieces of pie away from the centre.

Radar→

Each category in a radar chart has its own axis radiating from the centre point. Data points are plotted along each spoke, and data points belonging to the same series are connected by lines.

XY Scatter Charts→

XY charts are used to compare two different numeric data series, and can be useful in determining whether one set of figures might be dependent on the other. They are also useful if the data on the X axis represents uneven intervals of time or increments of measurement.

3-D Surface→

3-D Surface charts present information in an almost topographical layout. They can be used to pinpoint the high and low points resulting from two changing variables. It can be helpful to think of a 3-D surface chart as a 3-D Column chart which has had a rubber sheet stretched over the tops of the columns.

Combination→

A combination chart allows you to overlay one 2-Dimensional chart type on top of another. This can be useful for comparing different types of data, or for charting data requiring two different axis scales. Once the combination chart has been set up, the actual type of the main or overlay chart can be changed by you.

To change the chart type→

(a) Click on chart to be changed..
(b) Go to the CHARTS group on the INSERT ribbon. Select a chart type and click
(c) Hovering your mouse over a chart type in the menu will bring up an explanation of that chart type
(d) When you have chosen click once to select a chart type
(e) Your chart will have changed

Or

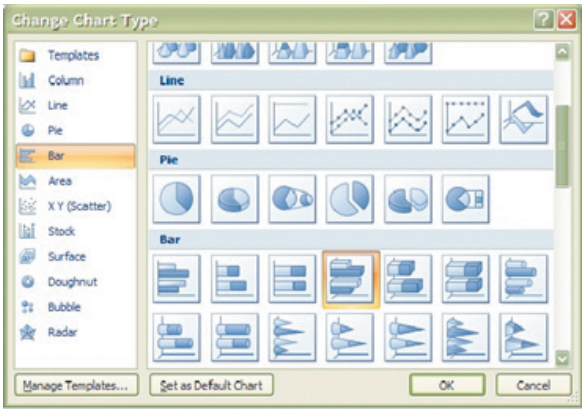
(a) Click on the DIALOG BOX LAUNCHER on the CHARTS group on the INSERT ribbon. The INSERT CHART dialog will appear
(b) Select a type from the left hand section and a sub type from the right hand section. Click OK to change the chart type

Or

(a) Right click on the chart to call up the shortcut menu Click on CHANGE CHART TYPE
(b) The INSERT CHART dialog will appear Select a type from the left hand section and a sub type from the right hand section. Click OK to change the chart type

Default Chart Type→

The default graph setting in Excel is set to a simple 2-dimensional column chart, however you can change the default to any of the types offered within the chart type dialog.



To set the default chart type→

(a) Click on the DIALOG BOX LAUNCHER on the CHARTS group on the INSERT ribbon.

(b) The following dialog will appear

(c) Select a type from the left hand section and click on the specific format that you want the chart to have from the gallery of pictures on the right.

(d) Click the SET AS DEFAULT CHART button.

(e) New charts created from now on will use the default format as defined by you when pressing F11

Formatting Charts→

There are several different ways of formatting the various elements in a chart. Some formats, such as adding a legend can be applied to a chart using the following sections:

Calling up the Shortcut menu on a Chart will also allow you to access the dialog boxes which can be used to change formatting on the entire chart.

Design Ribbon→

The DESIGN ribbon is to change some very basic aspects of your chart globally for the chart we have already looked at changing the chart type. We will look at creating some of our own later on:

To change data source→

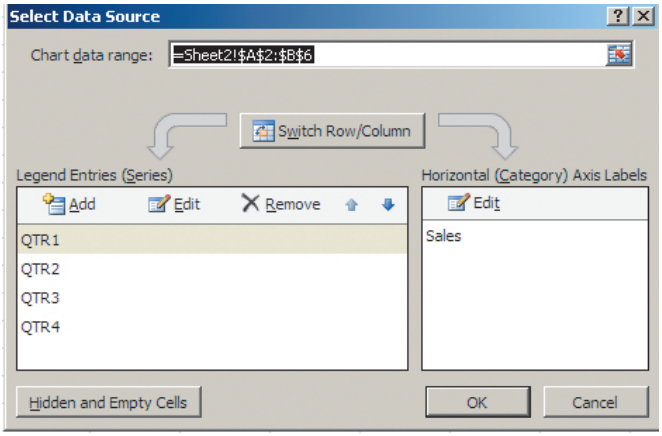
(a) Click on Chart.

(b) Click on SELECT DATA in the DATA group the following dialog will appear

(c) In the CHART DATA RANGE box a highlighted range will be seen.

(d) If you need a completely new range then delete the values in this box and select a different range for your chart.

(e) Click on OK.



Be sure to include the row and column labels in this range. If you wish you may select more than one range by holding down the [CTRL] key down after you have selected your first range and then select another range.

To add or remove a series or category→

(a) Click on Chart.

(b) Click on SELECT DATA in the DATA group the SELECT DATA SOURCE dialog will appear

(c) In the LEGEND ENTRIES (SERIES) box click on ADD the EDIT SERIES dialog will appear.

(d) In the series name box select the cell that holds the series Label

(e) In the series values box select the range of cells that will make up the data for that series.

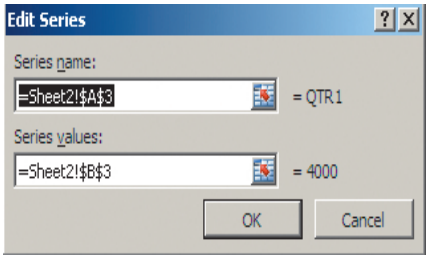
(f) Click OK

(g) In the HORIZONTAL (CATEGORY) AXIS LABELS box click on EDIT

(h) The AXIS LABELS dialog will appear

(i) Reselect the range that will include any new category labels.

(j) Click OK. and OK again to apply the new data to your chart.



To delete a series→

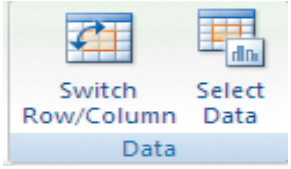
(a) Click on Chart.

(b) Click on SELECT DATA in the DATA group the SELECT DATA SOURCE dialog will appear

(c) Select the series you wish to delete.

(d) Click on DELETE the series will be removed.

To delete a category→



(a) Click on Chart.

(b) Click on SELECT DATA in the DATA group the SELECT DATA SOURCE dialog will appear

(c) Click on the SWITCH ROW/COLUMN button. What was a category has now become a series

(d) Now delete series as previously explained.

(e) Click on the SWITCH ROW/COLUMN button on the dialog box. What were series have now become categories with the category you wished, removed.

Switch Rows and Columns→

To switch between rows and columns:

(a) Click on Chart.

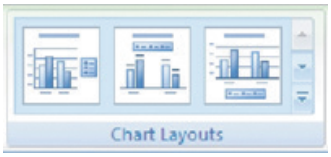
(b) Click on SELECT DATA in the DATA group the SELECT DATA SOURCE dialog will appear

(c) Click on the SWITCH ROW/COLUMN button. What was a category has now become a series

Changing The Chart Layout→

As discussed earlier a chart is made up from many elements that can be turned on or off depending on the type of chart or arranged in different places on the chart. To change the layout swiftly instead of laboriously changing each element the change layout tool allows some quick global options.

To change the chart layout →



(a) Click on the drop down arrow on the CHART LAYOUT group

(b) Select a chart Layout

(c) The layout is applied

Chart Styles→

A chart style is mainly a theme of formatting for your chart using the existing elements of your chart there are some very exciting colour schemes in this feature.

To apply a chart style →

(a) Select chart

(b) Click on the drop down arrow to the right of the CHART STYLES group.

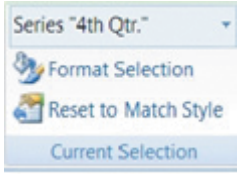
(c) Select a chart style

(d) Your chart should now adopt the style chosen.

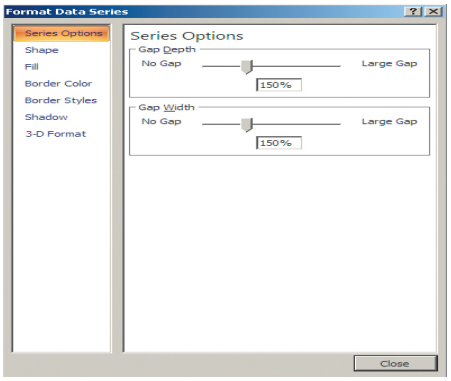
If the chart style is not to your liking apply another style following the same method until you have a style close to what you wish. We will look at formatting the various elements in a later chapter to achieve exactly what you want.

Formatting Chart Elements→

To select and format a chart element:



(a) Go to the LAYOUT ribbon.



(b) To select an element of your chart, click on the drop down arrow to the right of top box in the CURRENT SELECTION group.

(c) Click on a chart element. That element will be selected

(d) Click on FORMAT SELECTION in the CURRENT SELECTION group, the following dialog will appear.

(e) The left hand section of the dialog will give the various categories of how you may format your selection (These options may vary depending on the selection.)

(f) The right hand section contains the available formats for that category.

(g) Clicking on each category and setting your format choices will immediately affect you chart.

(h) When you are satisfied with your formatting choices, click CLOSE.

Many of the options displayed in the category options section may involve other drop down boxes to make a selection. (see picture) if you move your mouse over these possible selections a help tip should appear to give you a description of that choice BEFORE actually making a selection. Any choice already applied will already be selected and have a different colour.

Resetting Custom Formats→

When experimenting with various formats you may find it difficult to remember exactly what settings were applied to a specific element and therefore you would find it difficult to make it appear as it once was. Resetting the format of specific chart elements can be very useful.

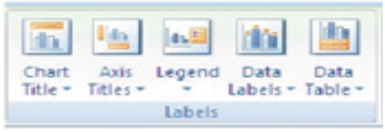
To reset an element→

(a) Make a selection of element to be reset

(b) Click on RESET TO MATCH STYLE button on the CURRENT SELECTION group.

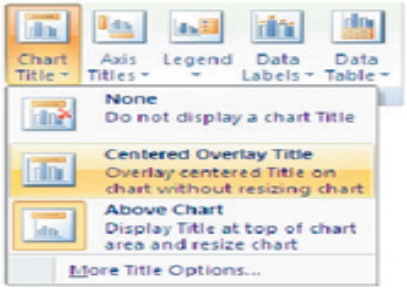
(c) The selected element will revert back to the original format settings of the applied chart style.

Adding, Removing And Formatting Labels→



Information labels on your chart are very important on your chart especially if it is on a separate sheet. The LABELS group offers a selection of labels you may wish to show or hide on your chart. The chart layout choices previously explained uses a mixture of labels in different locations on your chart but you may wish to put specific labels on your chart and format them yourself and place them where you wish.

To add or remove labels→



(a) Select chart if embedded

(b) Click on drop down arrow of type of label you wish to add or remove from the LABELS group. c) Make a selection from choices present.

(d) Label will appear or disappear dependant on choice

(e) Use the Data Labels button on the LABELS to write the values or the labels on the data markers.

(f) Use the Data Table button on the LABELS to add the plot data so that it is visible on the chart itself.

To format labels →

(a) Select label element from drop down box in the CURRENT SELECTION group as mentioned previously.

(b) Click on FORMAT SELECTION in the CURRENT SELECTION group as mentioned previously.

To edit label text→

(a) Select label as previously discussed.

(b) Click within the label and delete and retype with the text you require.

(c) Click off label

To move or resize chart elements→

(a) Make a selection of a chart element. (E.G. a label)

(b) Handles will appear at each corner to show selection.

(c) Moving mouse over label border should show a 4 pointed Black arrow. This appears to indicate that you are in the right position to click and drag to move the selected element.

(d) Clicking within the label to edit the text the label will automatically resize to the size of the text entered

Selecting an element like the plot area will allow a double black arrow when moving over a handle. Clicking and dragging will resize that element.

Axes→

For various types of charts you may not wish to see both axes on the chart you are able to hide or show these axes dependant on your needs.

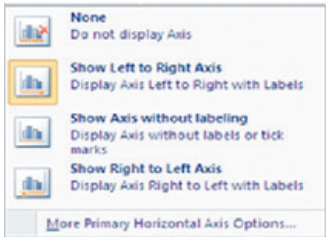
To add or remove axes from chart →

(a) Select chart if embedded.

(b) Click on drop down button on AXES button on AXES group

(c) Select PRIMARY HORIZONTAL or PRIMARY VERTICAL AXIS.

(d) Make a selection from choices shown.



Selecting more primary horizontal or vertical options opens the formatting dialog which would appear if you selected the axis and formatted it. Using the axes menu is best for turning it off or on.

To format the Category (x) Axis →

(a) Under TICK MARK TYPE, you may click on the appropriate option button to specify that tick marks on the axis will appear on the inside or outside of the axis line, cross the axis line, or not appear at all. Minor tick marks can also be included (click on the Scale... button to set the intervals for major and minor tick marks).

(b) The TICK LABELS section allows you to dictate where the Labels associated with the selected axis will display. This can be at the High Values end of the axis, the low values end of the axis, next to the axis, or completely suppressed.

(c) Use the SCALE ribbon to specify at where the value axis will appear, which categories are labeled and how many categories will appear between each pair of tick marks.

(d) A series of boxes [a]use automatic positioning. The default setting is to have this box checked which produces a Value Axis at the edge of a given category. Putting a value in the next box down will result in a Value Axis which cuts down the middle of a category. This will also affect the location of tick marks on the axis. Categories may be displayed in reverse order if desired, and the Value Axis may be required to cross at the last plotted category on the chart.

(e) Use the ALIGNMENT category to specify the orientation of the category labels.

To format the Value (y) axis→

(a) Follow steps described above for the category axis.

(b) The SCALE ribbon will have different options relating to the values on the axis.

(c) From the SCALE ribbon, you may specify the Minimum and Maximum values to appear on the axis. The intervals to be used as Major and Minor units on the axis may also be set. You may dictate the point at which the value and category axes cross, whether or not the axes are plotted on a Logarithmic Scale, or whether to have the values plotted in Reverse order.

Gridlines→

Gridlines are the indicator lines that run across your chart to either divide up your categories or give visual help when deciding on a value for a data point more distant from the value axis. You may need more, or less of these, dependent upon your needs for accuracy or visual impact.

To change gridline options→

(a) Select chart if it is embedded.

(b) Click on drop down arrow on GRIDLINES on the AXES group.

(c) Choose PRIMARY HORIZONTAL or PRIMARY VERTICAL GRIDLINES and make a selection from the choices given.

Element options→

This category varies dependent on what is selected it may show AXIS, CATEGORY Or SERIES OPTIONS. For SERIES OPTIONS it allows you to change the width of the column or gap between the series. AXIS OPTIONS allows you to specify widths and separation options where the axis begins and ends (if available)

Fill → Use the FILL category to specify background colours or designs.

Shape→ Use this category to set the shape for a selected element (series or data point if available)

Borders→ Select the BORDER colour to change the border colour and set a border

Shadow→ This option allows you to set the shadow depth , colour and direction for the selected element.

3-D Format→ If you have a chart that has a 3-D format this category will allow you to change many aspects of the 3-D appearance such as the material, lighting, contour, depth and bevel.

Depending on the data being displayed, some data markers on a 3-D chart may be obscured. It is possible to adjust the view so that your data may be seen to its best advantage. You may influence the degree of elevation, perspective or rotation of your chart. A sample chart within the 3-D view dialog box reflects the new views as you change these factors. Elevation and Rotation can be adjusted either by typing values into the appropriate sections within the dialog box, or by clicking on the arrow buttons displayed around the sample chart. The latter technique is obviously easier.

Elevation dictates the height from which you view the data. Ranging from 90°(above the plot area) to -90°(below the plot area), where 0° represents a view level with the centre of the plot area. With 3-D Pie Charts, the range varies from 10°, almost level with the edge of the pie, to 80°, looking down on the surface of the pie.

3-D rotation→ Selecting the plot or chart area will allow you to rotate your chart in any direction or change the perspective of your chart.

Rotation→ Rotation allows you to turn the graph on its vertical axis. The range goes from 0°to 360°, where zero views the chart from the front, 90°would view it from the side, and 180° would allow you to see it from the back - effectively reversing the order of the data series for the chart display.

Perspective→ Perspective can be changed to make the data at the back of a 3-D chart appear more distant. A perspective of zero means that the farthest edge of the chart will appear as equal in width to the nearest edge. Increasing perspective (up to a maximum of 100) will make the farthest edge appear proportionally smaller.

You may also affect the height of the graph in relation to its width and whether or not you want the axes to remain at right angles. This latter setting would preclude the use of perspective in 3-D charts. Auto-scaling allows Excel to scale a 3-D chart so that, where possible, it is similar in size to its 2-D equivalent.

Font → The font for any selected textual element can be set on the HOME ribbon from the FONT group or right clicking on the highlighted text and using the mini toolbar.

Formatting The Legend→ The Legend can be selected and formatting like the other chart elements The legend can be positioned manually simply by pointing and dragging it to a new position on the chart, but there are some preset positions which can be selected from legend button in the LABEL group.

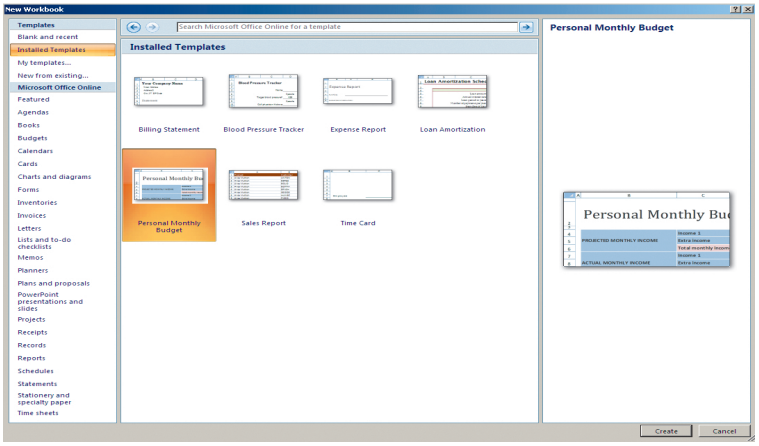
Note that the legend cannot actually be resized. Changing the font size will cause the size of the overall legend to adjust, but it cannot be resized by dragging on the selection handles. No chart element which shows white selection handles (rather than the usual white) can be resized by dragging. Dragging the legend to a new position on the chart will sometimes affect the shape of the legend and the size of the chart. The legend may be placed overlapping the chart. Note that the text appearing in the Legend box is picked up from the worksheet data. Edit the text on the worksheet in order to change the legend text (The legend may be deleted(hidden) by selecting it and pressing the Delete key on the keyboard.

Templates→

Introduction to Templates→

A template is a file used as a form to create other workbooks, sheets and charts. New workbooks created from the template contain the same layout, data, formulae, formats and styles as those of the template. New sheets and charts inserted into a workbook are a copy of the sheet or chart template.

Standard Templates→



Excel comes supplied with a selection of templates designed to help in the production of common business and home financial tasks. These templates can be modified for personal use.

To use a standard template→

(a) Click on the MICROSOFT OFFICE BUTTON and select the NEW button, the dialog above will appear

(b) Click the INSTALLED TEMPLATES button on the left to see a list of Excel templates in the centre section of the dialog

(c) Click on the Picture for the template you wish to base the new workbook on to see a preview on the right.

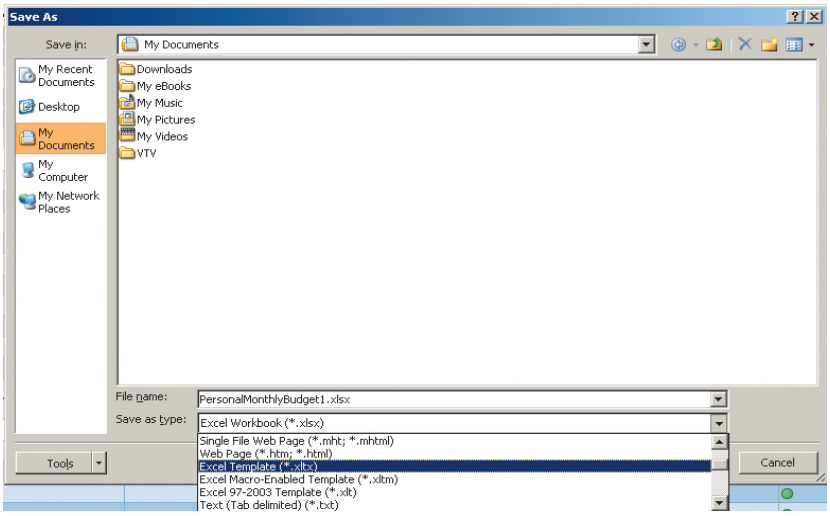
(d) When you have located the template you wish to use click CREATE.

Custom Templates→

You can create your own workbook and sheet templates.

To create a workbook template→

(a) Open or create the workbook to be used as the basis for the template.



(b) Click on the MICROSOFT OFFICE BUTTON and select the SAVE AS button, click on EXCEL WORKBOOK, the save as dialog above will appear

(c) Type the template name in the FILE NAME text box.

(d) Select EXCEL TEMPLATE from the SAVE AS TYPE list. An .XLTX extension will be added to the template name.

(e) The folder where the file will be stored will automatically change to Templates. By storing all .XLTX files in the same folder Excel recognizes and keeps track of templates.

(f) Click SAVE to save the template.

To create a worksheet template→

(a) In a new or existing workbook delete all the sheets except the one to be used as the template.

(b) Click on the MICROSOFT OFFICE BUTTON and select the SAVE AS button, click on EXCEL WORKBOOK, the save as dialog will appear

(c) Type the template name in the FILE NAME text box.

(d) Select EXCEL TEMPLATE from the SAVE AS TYPE list. An .XLTX extension will be added to the template name.

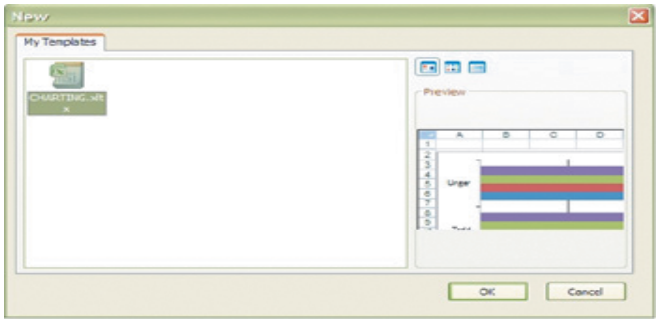
(e) The folder where the file will be stored will automatically change to Templates. By storing all .XLTX files in the same folder Excel recognizes and keeps track of templates.

(f) Click SAVE to save the template.

To base a new workbook on a template →

(a) Click on the MICROSOFT OFFICE BUTTON and select the NEW button, the NEW WORKBOOK dialog will appear

(b) Click the My TEMPLATES button on the left a dialog will appear.



(c) Click on the Picture for the template you wish to base the new workbook on to see a preview on the right.

(d) When you have located the template you wish to use click CREATE.

To add a worksheet based on a sheet template →

(a) Click the right mouse button over a sheet tab and choose INSERT.

(b) Click the icon for the worksheet template you want to base the new sheet on.

(c) Click OK

AutoTemplates→

An auto template is a workbook saved as a template in the XLSTART folder or alternate Startup folder using the specific filename Book.xltx, sheet.xltx, dialog.xltx or macro.xltx. AutoTemplates if they exist will act as the basis for all new items you create in the Excel environment.

The Book.xltx template becomes the default workbook. The Sheet.xltx template becomes the default worksheet.

Opening And Editing Templates→

Templates are files just like workbooks. If you need to change a template in any way, simply open, edit and save in the normal way.

To open a template→

(a) Click on the MICROSOFT OFFICE BUTTON and select the OPEN button

(b) Change the LOOK In location to the Templates folder.

(c) Select the name of the template you want to open. Click OPEN

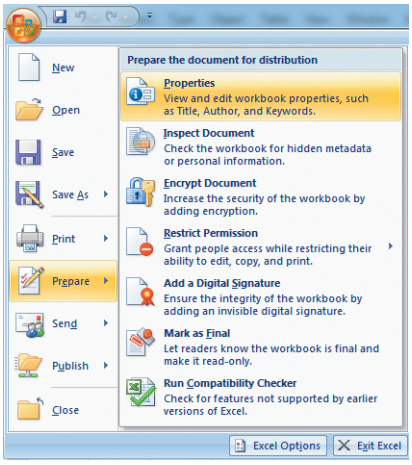
To edit a template→

(a) Make changes in the open template.

(b) Click on the MICROSOFT OFFICE BUTTON and select the SAVE button

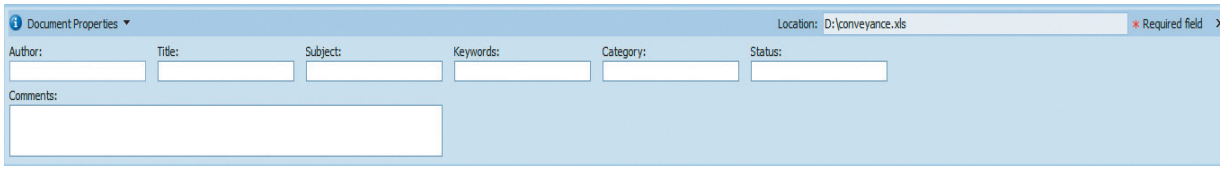
Template Properties→

Files have various properties that are saved with them. Some properties, such as date created and last saved date are included and updated automatically by Excel. Others, such as title and subject must be entered manually by the user. Properties are helpful when trying to locate files as you can use the properties to search.



To set template properties→

(a) With the template open Click on the MICROSOFT OFFICE BUTTON and select the PREPARE button and select PROPERTIES.



(b) A section (above) will appear under the formula bar.

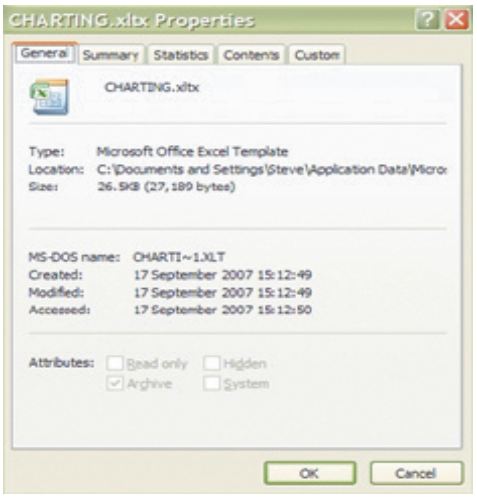
(c) Set the properties that apply to the template.

(d) Click x. in right hand corner of this bar to close

(e) If you have further properties to set. Click on document properties on the bar and choose ADVANCED PROPERTIES the dialog on the right will appear

(f) The 5 separate tabs allow the input of many more pieces of information.

(g) When complete click on OK



Templates can contain custom number formats and predefined styles.

Project on Preparation of MIS Report→

MS Excel has many advantages and advance excel has many advanced level advantages to those who are working with multinational companies using various advanced excel formulas and functions while preparing MIS reports for their organization excel is widely used to create financial statements, as well as many other types of financial reports, such as budget, forecast, cash flow, ratio analysis, financial modeling, business scenario and various other reports that help business to present its performance in realistic manner. MS Excel users around the world use this program inefficiently by creating too many workbooks, preparing complicated reports that contain too many links between workbooks awhile using formulas, MIS reports like balance sheets profit and loss account trial balance. There are various steps while preparing any MIS report and financial statements these steps are given below:- Trial Balance Adjusting the trial balance will involve introduction to add update and adjustments to accounts balances in trial balance and preparing an audit adjusted trial balance reports to be used before preparing financial statements. Balance Sheet offers step by step instructions for creating balance sheet which is the major part of the financial statements. Income Statement This part of the excel MIS reports deals with how to create the income statement using excel worksheet Analyzing Financial statement and creating Management Financial MIS Reports This part of the MIS reports involves:-

Balance sheet comparison reports, how to use reports created in previous years chapters to create balance sheet.

Five year income statement and quarterly comparison reports describing how to use income reports and quarterly comparison reports.

Analyzing MIS and financial statements using pivotal tables and pivot charts reports to analyze the company's financial statements.

Analyzing MIS reports for analyzing ratio analysis and other comparison techniques, and profit centers. There are many Advance excel MIS training institute which offers advanced excel training all over the world, those who are interested to upgrade their skills in advances excel should join good computer training institute. Excel can be used for a wide range of different projects in any office. For example if you work in the sales or financial divisions of your organization, then you probably already know how you will be using Advanced Excel. However, because of the simple program and innovative searching and selection abilities, you found that there are a lot of tips on how to get more efficiency out of Excel that do not include just precise research. As you understand the methods for using Exceed most successfully, your efficiency will improve considerably and your management will be satisfied. Having the abilities to use Excel will also start up new profession alternatives for you, often providing you new job opportunities and the prospective for an improved wage.

UNIT - 6

MICROSOFT POWER POINT - 2007

Introduction →

PowerPoint 2007 is a powerful graphics application that allows you to create presentations for printing or on-line viewing using a variety of different tools. These range from wizards to help you with the content and look and feel of your presentation to animation tools to create moving images.

All graphics related to Microsoft in this book is in compliance with Microsoft guidelines and thus permitted by Microsoft.

How To Use This Guide→

This manual should be used as a point of reference following attendance of the introductory level Word 2007 training course. It covers all the topics taught and aims to act as a support aid for any tasks carried out by the user after the course.

The manual is divided into sections, each section covering an aspect of the introductory course. The table of contents lists the page numbers of each section and the table of figures indicates the pages containing tables and diagrams.

Instructions→

Those who have already used a spreadsheet before may not need to read explanations on what each command does, but would rather skip straight to the instructions to find out how to do it. Look out for the arrow icon which precedes a list of instructions.

Keyboard→

Keys are referred to throughout the manual in the following way:

ENTER – Denotes the return or enter key, DELETE – denotes the Delete key and so on. Where a command requires two keys to be pressed, the manual displays this as CTRL P – this means press the letter "p" while holding down the Control key.

Commands→

When a command is referred to in the manual, the following distinctions have been made:

When Ribbon commands are referred to, the manual will refer you to the Ribbon – E.g. "Choose HOME from the Ribbons and then B for bold".

When dialog box options are referred to, the following style has been used for the text – "In the PAGE RANGE section of the PRINT dialog, click the CURRENT PAGE option"

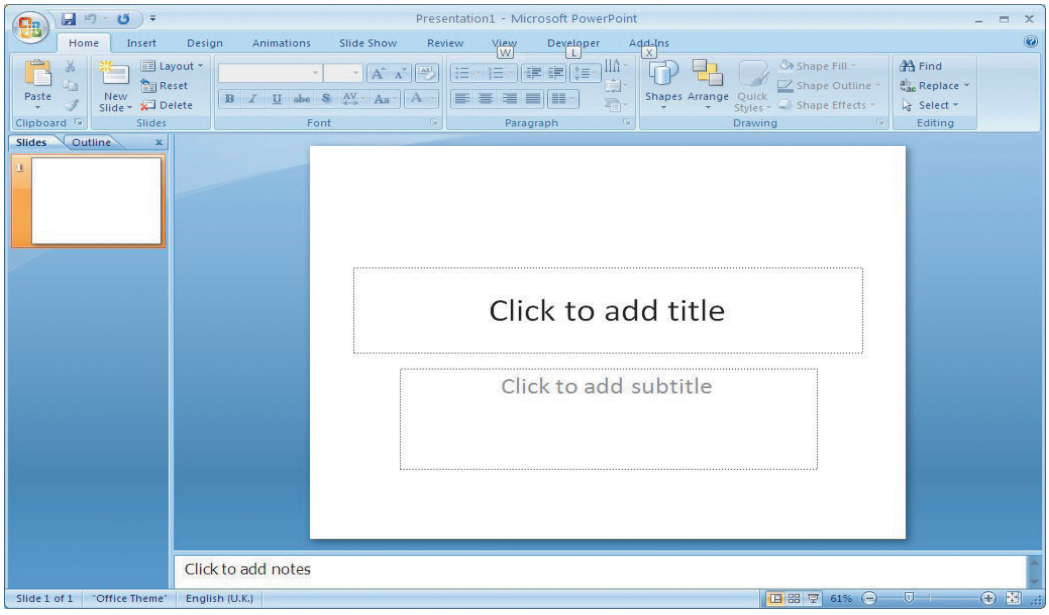
Dialog box buttons are shaded and boxed – "Click OK to close the PRINT dialog and launch the print." Within each section, any items that need further explanation or extra attention devoted to them are denoted by shading. E.g.:

"Power point will not let you close a file that you have not already saved changes to without prompting you to save."

What Is Power point →

PowerPoint is a presentation graphics package that lets you create formatted presentations which can be used in a number of ways. You can produce projects such as overheads for a team briefing, slides for a business meeting or interactive on- screen presentations on your company's products. It allows you to produce:

- Animated Presentations shown on a monitor or overhead screen
- Overhead Projector Transparencies
- Paper Printouts of your slides
- Notes for the Speaker
- Handouts for the Audience
- 35 mm slides
- Launching Power point



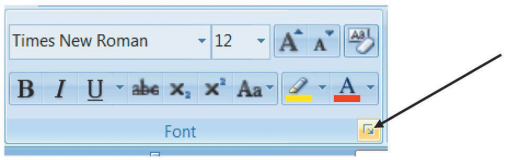
To Activate a Button on the ribbon→

Click the let mouse button on the required tool.

Dialog Box→

To open a dialog box use the DIALOG BOX LAUNCHER when the dialog box is open, make a choice from the various options and click OK at the bottom of the dialog box. If you wish to change your mind and close the dialog box without making a choice then click on CANCEL. The dialog box will close without any choice being applied. If you would like help while the dialog box is open then click on the "? " in the top right hand corner this will bring up a help window that will display the relevant topics.

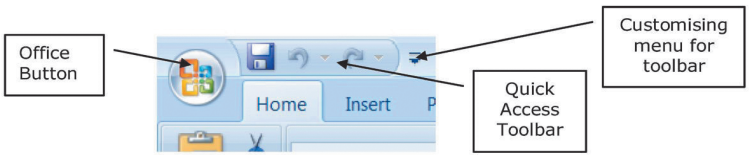
Groups→



Look at a group type on the ribbon such as FONT and in the bottom right hand corner of that group you may see a small box with an arrow, clicking this is another method to call up a dialog box, this time, directly from the ribbon. Many dialog boxes may be more familiar if you have used Power Point before.

Toolbars→

There are ONLY TWO toolbars within the new version of Office 2007 there is the QUICK ACCESS TOOLBAR seen here next to the OFFICE BUTTON, and there is the MINI TOOLBAR.

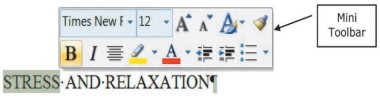


Quick Access Toolbar →

By default there are only three buttons on the QUICK ACCESS TOOLBAR but these can be edited and other regularly used buttons can be placed there. Using the drop down menu next to the QUICK ACCESS TOOLBAR will allow the customization of this toolbar adding your most often used commands.

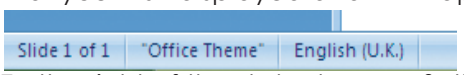
Mini Toolbar →

Whenever text is selected within Word a small formatting toolbar will appear above the highlighted text it will disappear if the mouse cursor is moved away from the toolbar and will reappear when the mouse cursor is moved over the highlighted text again.

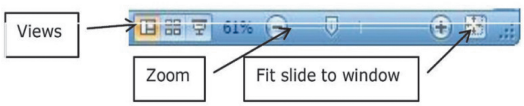


Status Bar →

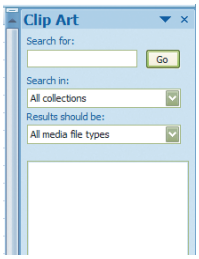
The Status bar, across the bottom of the screen, displays different information at different times. To the left is an indicator, which will display which page you are currently on, which column you are in number of words in document. If you right click on the empty area of the status bar a menu should appear showing the various items of information that can be given on the space bar merely click on the info that you wish displayed and it will appear on the status bar.



To the right of the status bar are firstly, the different views that can be used within PowerPoint, and on the far right, the zoom control.



Task Pane →



A task pane is a window that collects commonly used actions in one place. The task pane enables you to quickly create or modify a file, perform a search, or view the clipboard.

It is a Web-style area that you can either, dock along the right or left edge of the window or float anywhere on the screen. It displays information, commands and controls for choosing options. Like links

on a Web page, the commands on a task pane are highlighted in blue text, they are underlined when you move the mouse pointer over them, and you run them with a single click.

A task pane is displayed automatically when you perform certain tasks, for example when you choose CLIPART from the INSERT, Ribbon, to insert a picture.

About Smart Tags →

Smart Tags, first introduced in Microsoft Office XP, make it easier for you to complete some of the most common tasks in PowerPoint 2007 and provide you with more control over automatic features.

You do not have to complete any additional steps to make the Smart Tags appear or disappear in PowerPoint. The PASTE OPTIONS, AUTOCORRECT Options and AUTOFIT smart tags appear automatically to allow you to quickly choose actions and remain in place until you begin another action. For example, when you complete a paste operation, the PASTE OPTIONS smart tag (below) remains in place alongside your text until you begin typing new text.

A "smart tag" is a type of button in Microsoft PowerPoint 2007 that appears after certain actions, such as an automatic text correction or a copy-and-paste, have taken place. The button has a menu of options that help you control the result of the action. For instance, if PowerPoint automatically capitalizes the first letter of a word, but you want the word lowercased in this instance, you can click the "undo capitalization" option on the button menu to reverse the action.

PowerPoint includes several of these smart tag buttons. They function similarly but their look can vary and each has a specific purpose.

Autocorrect Options Smart Tag →

The AUTOCORRECT OPTIONS Smart Tag appears after an automatic correction or change, such as a lowercased letter that's changed to a capital or a network path that's converted to a hyperlink. The Smart Tag shows as a small, blue box when you rest the mouse pointer near text that was changed; it then becomes a button icon which, when you point to it and click it, displays a menu. If you don't want the correction, use the options on the menu to undo it; turn of this type of correction completely; or connect to the AUTOCORRECT dialog box to adjust settings.

Paste Options Smart Tag →

The PASTE OPTIONS Smart Tag gives you greater control and flexibility in choosing the format for a pasted item. The Smart Tag appears just below a pasted item, such as text, a table, or a slide, with options for formatting. For example, if you copy and paste a slide and insert it after a slide that uses a different design template, you can choose to retain the original design for the slide or let the pasted slide assume the design of the slide it now follows.

Autofit Options Smart Tag →

The AUTOFIT OPTIONS Smart Tag appears when PowerPoint resizes text you're typing to make it fit the current placeholder. If you don't want the text to be resized, you can select options on the Smart Tag menu to undo the resizing or to connect to the AUTOCORRECT dialog box to turn AutoFit settings of. Also, for single-column layouts, you can change to a two-column layout, start a new slide to accommodate the text, or split the text between two slides.

Automatic Layout Options Smart Tag →

The AUTOMATIC LAYOUT OPTIONS Smart Tag appears after you insert an item, such as a picture, diagram, chart, or table that changes the initial layout of the slide. To accommodate the added item, PowerPoint will automatically adjust the slide layout. If you want, use the options to undo the automatic layout or turn it off completely.

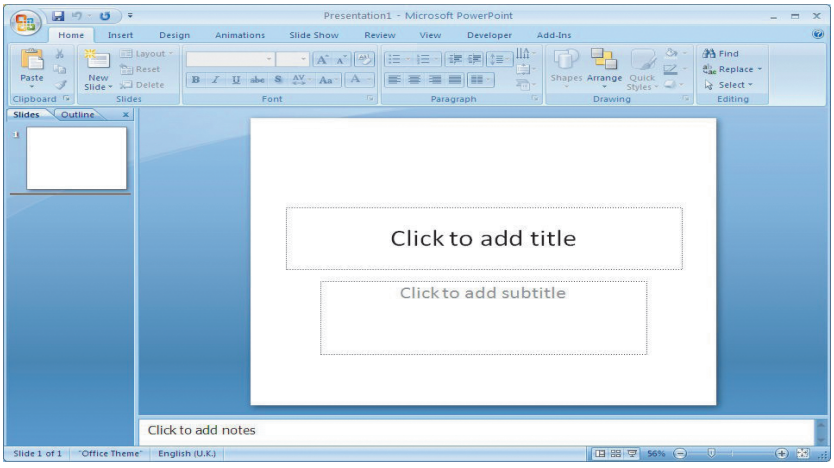
Creating A Presentation→

Creating Presentations→

When you launch PowerPoint 2007, you are placed into a blank PowerPoint presentation, with one Title slide.

To start a new presentation→

Launch PowerPoint. The following screen will automatically be shown, bringing you into a blank presentation, displaying a blank title slide.



Adding New Slides →

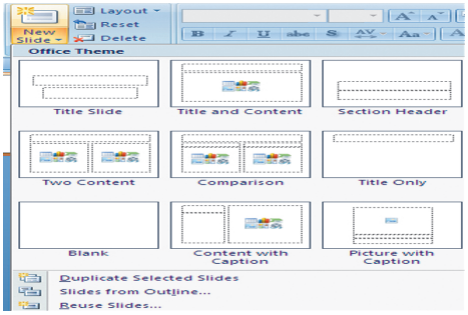
When you start your new presentation, you are automatically placed into a Title slide layout. Whilst this is the default, you are free to choose any layout listed in the Slide Layout Task pane. There are a number of methods to add further slides to your presentation.

To add a new slide →

(A) Click on the drop down arrow beneath the NEW SLIDE button in the slides group, on the HOME ribbon. A menu with the different layout types of slides will appear.

(B) Make a selection by clicking on one of these with the left mouse button

(C) Press CTRL+M



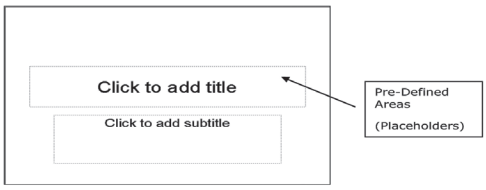
PowerPoint will create a new slide and this new slide and all subsequent new slides will be based on the bulleted list layout.

Entering And Editing Text →

Both the Title and Bulleted list layouts are specifically designed so that you can easily enter titles and bulleted list items.

To Enter text on a Title slide→

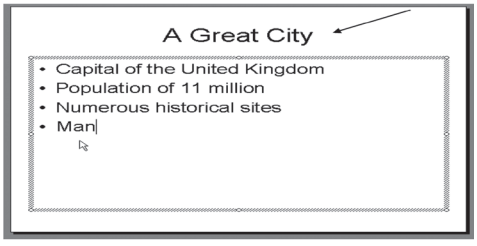
To add text to a slide click into the predefined text areas (placeholders) and type.



To create bullets on a Bulleted slide →

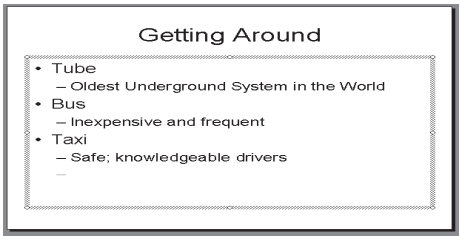
(A) Click in the bullets area placeholder to show the lashing cursor.

(B) Type your list item. To begin a new item, press ENTER. The bullet will automatically appear next to your cursor on the new line.



Multi-Level Bullets →

PowerPoint can create five levels of bullet points. Each has a different bullet point, a smaller text size and is progressively indented.



Demoting your bullets→

Use the Increase Indent button on the Formatting Toolbar.

Promoting your bullets→

Use the Decrease Indent button on the Formatting Toolbar.

Editing Text→

Once text has been entered on a slide it can easily be edited.

To edit text on a slide→

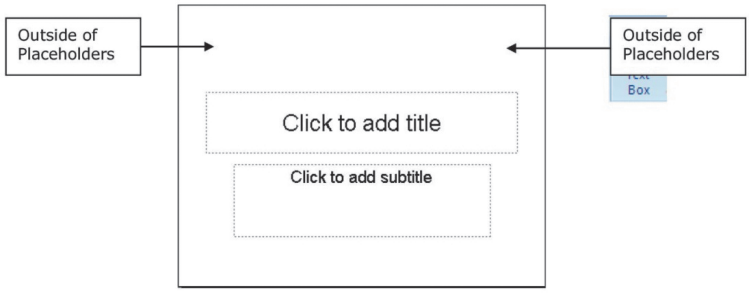
(a) Click on the text item to change – a shaded border will appear around the item and your cursor will lash somewhere within the text.

(b) Click with your mouse or use the cursor keys on the keyboard to move the cursor around within the text, and the BACKSPACE and DELETE keys to remove characters.

(c) When you have finished editing, click outside the text item to exit edit mode.

Adding Free Form Text →

There will be times where you wish to insert text outside of one of the pre-defined text placeholders or perhaps on a blank slide. The Free Form Text box allows us the freedom to do this. Once you have added the Free Form text box, you can add it and resize it as you require.

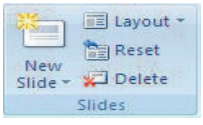


To Insert a text box→

- On the INSERT ribbon, click TEXT BOX from the text group.
- Click in your slide where you want to insert the text box.
- Type in the text you wish to appear in the text box.
- Resize the text box if necessary using the white resizing circles on each side and corner and format your text as appropriate.

You can use the options on the FORMAT ribbon to enhance a text box for example, to change the fill color just as you can with any other drawing object.

Changing The Slide Layout →

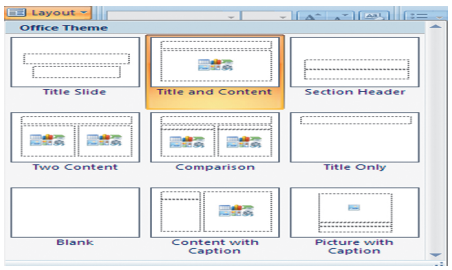


LAYOUT refers to the way things are arranged on a slide. A layout contains placeholders, which in turn hold text such as titles and bulleted lists and slide content such as tables, charts, pictures, shapes, and clip art.

The default slide that holds bulleted text in 2007 also allows the easy insertion of basic objects you might wish WITHOUT having to change the slide layout. In the centre of the main bulleted text area are faint icons that if you move over them will allow you, with one click on them, to insert a range of objects. (See below)

Slide layouts where the main placeholder or title placeholder needs to be in different positions can be selected. All available layouts are displayed in the Slide Layout drop down menu.

To change a slide layout →



- Click on the Slide you wish to change the layout for.
- Click on the LAYOUT button in the SLIDES group on the HOME ribbon.
- Select a layout you wish to apply by clicking on the desired layout from the displayed list with the let mouse button.
- This will apply the selected slide layout to the current slide

Reapplying a slide layout →

- A layout can be reapplied to a slide by repeating the steps above.
- Select the slide you wish to return to the default content layout for that slide type
- Click on the RESET button on the SLIDES group, HOME ribbon.
- This will reset the layout if you have moved your placeholders or deleted some.

Saving A Presentation →

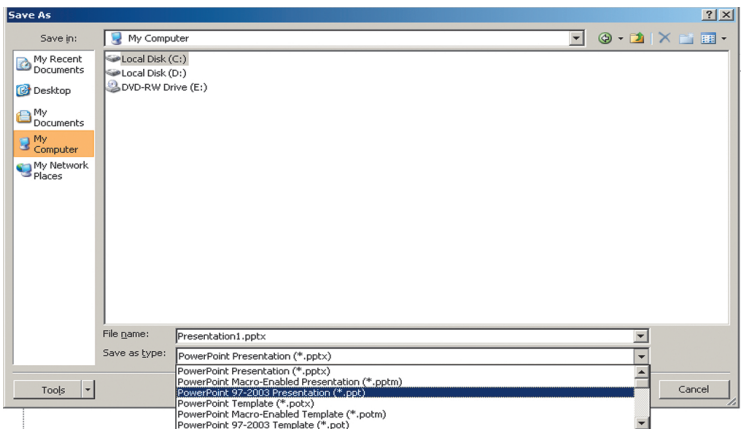
It is important to save your presentation regularly so that your work is not lost in the event of a system crash or a power failure.

Name And Save A Presentation File→

The first time you save a presentation that you have created, you will need to allocate a file name.

To save and name a presentation file→

- Click on the OFFICE BUTTON and select, SAVE AS.
- Use the SAVE IN dropdown field to select the drive in which to save the presentation.



- Double click on a folder to open it. Repeat as necessary until the required folder is displayed in the SAVE IN ield.
- Type in a FILE NAME.
- Click on SAVE.

Files, by default in 2007 are saved with the SAVE AS TYPE extension PPTX and are not compatible with earlier versions of power point.

To make compatible with earlier versions →

Save as above but before clicking on the save button change the save as type by using the drop down arrow to the right of that box and change to save as type of the version you wish (97-2003 file format).

File Names can contain up to 255 characters and can include characters such as spaces and hyphens.

Subsequent Saves →

Once you have given a presentation a name and specified a location, you should then save that file regularly as you work.

To save a presentation →

- Select OFFICE BUTTON and SAVE
- Click on the QUICK ACCESS toolbar
- Press CTRL+ S

Saving A Presentation With A New Name →

If you need to copy a presentation then you can save the current presentation under a different name thus creating a copy of the original.

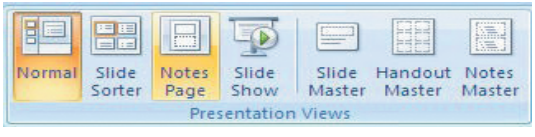
To save a presentation with a new name →

- Click on the OFFICE BUTTON and select, SAVE AS. The original presentation file name is automatically selected.
- Delete this and type in a new file name.
- Click on SAVE.

Power point Views →

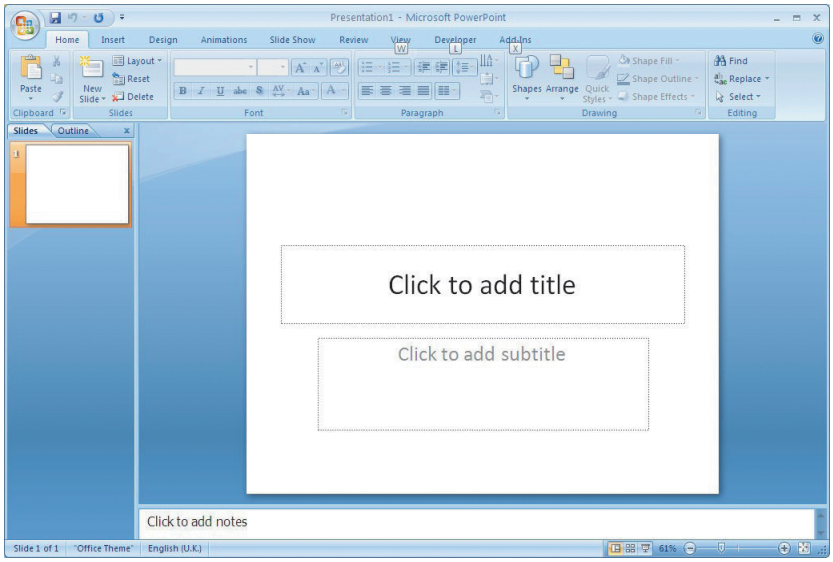
Different Ways To View Slides→

When you are creating your presentation you can switch between different views within PowerPoint, each of which allows you to work in different ways. The views available in Power Point 2007 are:



- Normal (Tri Pane) View
- Slide Sorter View
- Notes Page View
- Slide Show

To switch between these different presentation views you simply need to select the view from the VIEW ribbon in the PRESENTATION VIEWS group.

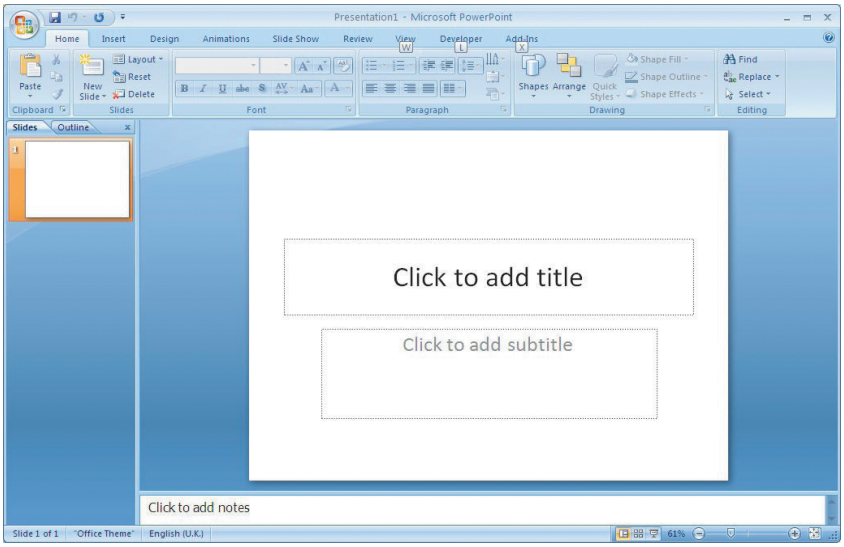


Alternatively, you can click on the required view button at the bottom let of the screen.

However, this option only gives you access to NORMAL. SLIDE SORTER, and SLIDE SHOW views.

The Normal (Tri Pane) View →

In the Normal view you can display the slide, outline and notes views in their own adjustable panes, so you can see everything at once. NORMAL view is the main editing view, which you use to write and design your presentation. he view has three working areas: on the left, tabs that alternate between an outline of your slide text (OUTLINE tab) and your slides displayed as thumbnails (SLIDES tab); on the right, the SLIDE PANE, which displays a large view of the current slide; and on the bottom, the NOTES PANE. The notes area allows you to enter notes about the current slide that will not be seen on screen but can be printed with a picture of the slide to aid a presenter in front of his audience.



Working With Outline View →

The Outline Tab →

This pane enables you to edit your presentation quickly when it contains a large amount of text. You can add new slides and text in Outline View. This area is a great place to start writing your content, planning the logical order you want to present your ideas in, and move slides and text around.

To work in Outline View →

- Click the OUTLINE tab from the NORMAL (Tri Pane) View
- The outline format helps you edit your presentation's content and move bullet points or slides around. It allows you to create new slides and add text to slides very quickly.

The Outlining Tools→

You can increase or decrease text indents, collapse and expand content so that you see slide titles but no subordinate bullet points, and show or hide text formatting as you work.

To select text in Outline View→

- To select all text on a slide, on the OUTLINE tab in normal view, point to the slide icon, and when the pointer changes to a four-pointed arrow, clicks the icon.
- To select a bulleted item and all its subordinate paragraphs, point to the bullet, and when the pointer changes to a four-pointed arrow, clicks.

Expand Or Collapse Text →

When you work with text on the OUTLINE tab in normal view, you can collapse text so that you see only the first outline level (slide titles) as you organize. You can re-expand text at any time. You increase or decrease text indents, collapse and expand content so that you see slide titles but no subordinate bullet points, and show or hide text formatting as you work.

To collapse text on one slide → Double-click the SLIDE icon

To Collapse all text in the presentation → Right click and select COLLAPSE ALL

To Expand text on one slide → Double-click the SLIDE icon

To Expand all text in the presentation → Right click and select EXPAND ALL

Demote Or Promote Text →

You can increase or decrease text indents, (demote or promote text) using the right click. On the OUTLINE tab in normal view, click the text whose indent level you want to change.

To decrease an indent →Right click and select PROMOTE

To increase an indent → Right click and select DEMOTE

Creating A Summary Slide →

The ability to create a summary slide and a table of contents slide in your presentation is not available in Microsoft Office PowerPoint 2007. Instead, to create your own summary or table of contents slide by copying slide titles onto a new slide, do the following:

To create a summary→

On the HOME ribbon, in the SLIDES group, click the arrow under NEW SLIDE, and then click a slide layout that contains a large body text placeholder

Note: If you add a BLANK slide layout, you must then add a text box. To do this, on the INSERT tab, in the TEXT group, click TEXT BOX, and then drag to draw a large text box on the new slide.

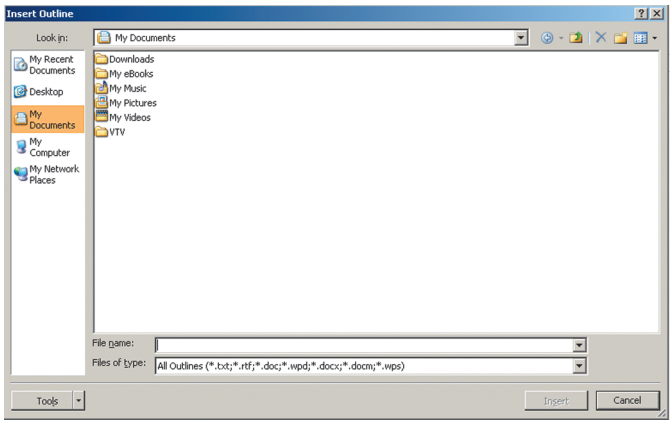
- In the pane that contains the OUTLINE and SLIDES tabs, click SLIDES.
- For each slide that you want to add to the summary or table of contents, copy the title in the title placeholder, and then paste it onto the new slide in the order in which the slide appears in your presentation.

Importing An Outline→

In some cases, you may prefer to use a Word Processor to create your slide show outline. As long as that document uses a format that PowerPoint understands (RTF, TXT, DOC, etc), it can create a slide show outline directly from the document, saving you valuable time.

To Import a pre-existing outline→

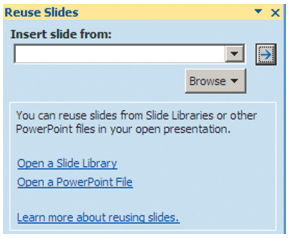
- Create a new presentation.
- On the HOME ribbon, in the SLIDES group, click NEW SLIDE, and then click SLIDES FROM OUTLINE a dialog appears



- Outlines can be any textual documents that can contain an outline. Locate the file and click on insert. The textual outline will be inserted within your presentation generating slides as necessary.

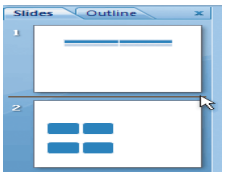
Add A Slide From Another Presentation File →

To add one or more slides, from a different presentation file that is located on your computer or on a network share, do the following:



- Open the presentation that you want to add a slide to.
- In the pane that contains the OUTLINE and SLIDES tabs, click SLIDES, and then click where you want to add a slide.
- On the HOME ribbon, in the SLIDES group, click NEW SLIDE, and then click REUSE SLIDES
- In the REUSE SLIDES pane, click OPEN A POWERPOINT FILE.
- In the BROWSE dialog box, locate and click the presentation file that contains the slide that you want, and then click OPEN.

In the REUSE SLIDES pane, Microsoft Office PowerPoint 2007 displays thumbnails of the slides from the presentation that you selected. Rest the pointer on a thumbnail to see a larger version of the slide's contents



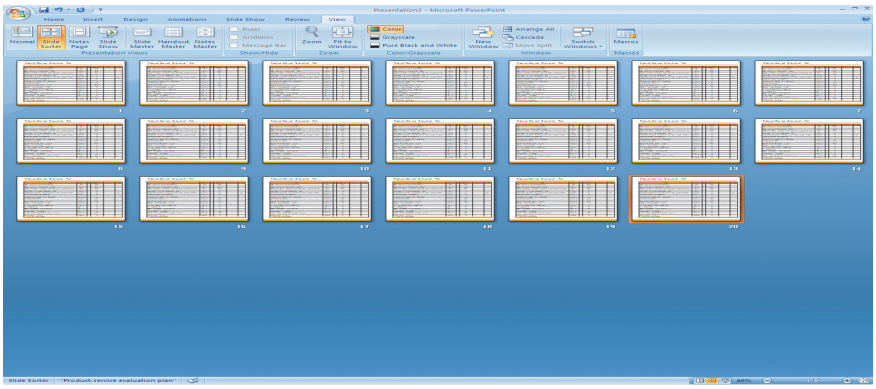
- In the REUSE SLIDES pane, do one of the following:

If you want the slide that you are adding to the destination presentation to maintain the formatting of the original presentation, select the KEEP SOURCE FORMATTING check box before you add the slide to the destination presentation.

- To add a single slide, click the slide.
- To add all of the slides, right-click any slide, and then click Insert All Slides on the shortcut menu

Slide Sorter View→

Slide sorter view is an exclusive view of your slides in thumbnail form. When you are finished creating and editing your presentation, slide sorter gives you an overall picture of it making it easy to reorder, add, or delete slides and preview your transition and animation effects.

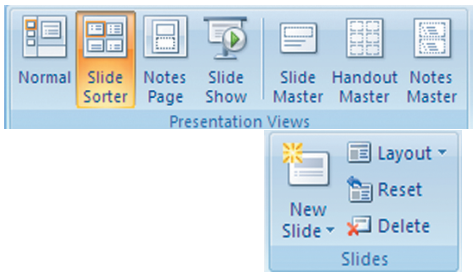


Working With Slide Sorter View→

When you are finished creating and editing your presentation, slide sorter gives you an overall picture of it - making it easy to reorder, add, or delete slides and preview your transition and animation effects.

To change to Slide Sorter View→

Choose SLIDE SORTER view from the VIEW ribbon



To change the order of your slides →

- Switch to SLIDE SORTER view.
- Click on the slide you wish to move and drag it to the position you require.
- Repeat this process until your slides are in the correct order

Deleting a slide →

- Switch to SLIDE SORTER View
- Select the slides you want to delete. (If you want to select slides in order, press SHIFT as you click; for slides not in order, press CTRL as you click.)
- Press the DELETE button from the SLIDES group on the HOME ribbon.

Moving & Copying Slides In A Presentation→

To Copy slides within a presentation→

- Select the slides you want to copy. Click to select a single slide, press SHIFT while clicking to select adjacent slides, or press CTRL while clicking to select non-adjacent slides.
- Then choose COPY from the clipboard group
- Click between the slides you want your copied slide or slides to be, and choose PASTE.

If the slides you pasted use a different design template than the slide you pasted after, and you want to keep the original formatting, go to the next step. Otherwise, the pasted slides assume the formatting of the slide they follow, and the paste is complete.

- To retain the slides' original formatting, click the PASTE OPTIONS smart tag, which appears under the slides you pasted, and on the button menu, click KEEP SOURCE FORMATTING.
- If you decide you want the current design template styles to apply, click USE DESIGN TEMPLATE FORMATTING (this is the default).

To Move slides within a presentation→

- Select the slides you want to move. Click to select a single slide, press SHIFT while clicking to select slides in a row, or press CTRL while clicking to select slides not in a row.
- Then choose CUT. Click the slide you want your cut slides to follow, and choose PASTE.

Note: If the slides you pasted use a different design template than the slide you pasted after, and you want to keep the original formatting, go to the next step. Otherwise, the pasted slides assume the formatting of the slide they follow, and the paste is complete.

- To retain the slides' original formatting, click the PASTE OPTIONS button, which appears under the slides you pasted, and on the button menu, click KEEP SOURCE FORMATTING.
- If you decide you want the current design template styles to apply, click USE DESIGN TEMPLATE FORMATTING (this is the default).

Note: To drag the slides, select them, drag them to the new position on the Slides tab, look for the horizontal line under the slide where you want to paste, then release To copy, you can also press CTRL+C; to cut, you can press CTRL+X; to paste, you can press CTRL+V.

Moving And Copying Between Presentations →

Moving and copying slides between presentations allows you to easily access slides contained in different presentations and include them in your current presentation.

To copy slides between presentations→

- Ensure that both the PowerPoint files are open i.e. both the source of the PowerPoint slides being copied and the destination file that the slides are being copied into.
- On the VIEW menu in the WINDOW group, click ARRANGE ALL.
- Select the slides you want to copy (within the source file). Click to select a single slide, press SHIFT while clicking to select slides in a row, or press CTRL while clicking to select slides not in a row.
- Then choose COPY.
- Click into the slide you want your copied slides to follow (within the destination file), and choose PASTE.

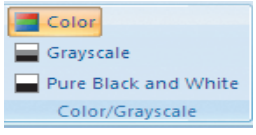
Note: If the slides you pasted use a different design template than the slide you pasted after, and you want to keep the original formatting, go to the next step. Otherwise, the pasted slides assume the formatting of the slide they follow, and the paste is complete.

- To retain the slides' original formatting, click the PASTE OPTIONS button, which appears under the slides you pasted, and on the button menu, click KEEP SOURCE FORMATTING.
- If you decide you want the current design template styles to apply, click USE DESIGN TEMPLATE FORMATTING (this is the default).

To move slides between presentations →

- Ensure that both the PowerPoint files are open ie. Both the source of the PowerPoint slides being copied and the destination file that the slides are being copied into.
- On the VIEW menu in the WINDOW group, click ARRANGE ALL.
- Select the slides you want to Move (within the source file). Click to select a single slide, press SHIFT while clicking to select slides in a row, or press CTRL while clicking to select slides not in a row.
- Then choose CUT.
- Click into the slide you want your copied slides to follow (within the destination file), and choose PASTE.
- If the slides you pasted use a different design template than the slide you pasted after, and you want to keep the original formatting, go to the next step. Otherwise, the pasted slides assume the formatting of the slide they follow, and the paste is complete.
- To retain the slides' original formatting, click the PASTE OPTIONS button, which appears under the slides you pasted, and on the button menu, click KEEP SOURCE FORMATTING.
- If you decide you want the current design template styles to apply, click USE DESIGN TEMPLATE FORMATTING (this is the default).

View In Black And White →



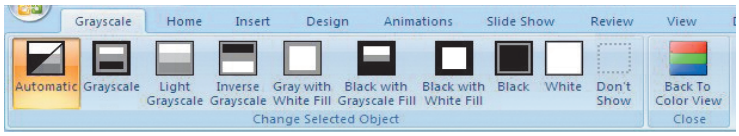
To see slides in Black and White or grayscale →

- Select the view ribbon and select the BLACK AND WHITE, COLOUR or GRAYSCALE from the COLOUR/GRAYSCALE group

Black and White (Grey Scale)

Pure Black and White

- The presentation slides and the thumbnails will now display in black and white If legibility and contrast has deteriorated, select each object and you will notice that you have a new ribbon called grayscale to allow you to fine tune the settings for each object on all of your slides.



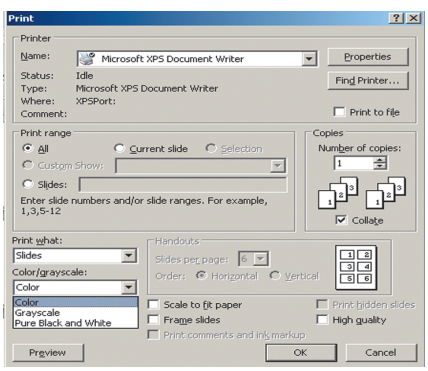
To Print Grayscale →

The settings above are purely for onscreen while building your presentation they have nothing to do with the running of the presentation or the printing of it.

If you want your presentation to print in Black and White, the Colour/grayscale option in the Print dialog box (File, Print) will convert your presentation to grey scale as it prints. The Pure Black and White option in the Print dialog box will print all colours as black or white only.

To print grayscale/black and white →

- Click on the OFFICE BUTTON and select PRINT from menu to call up the PRINT dialog box.
- To the bottom let of the dialog select the COLOUR/GRAYSCALE type you wish to print in from the drop down box.
- Click OK to print in that colour format



Slide Show View →

Viewing A Slideshow →

Instead of having OHP transparencies produced you can show your presentation directly from your computer, using the electronic slide show. You can show the presentation on the computer monitor or use an LCD panel and project the show onto an overhead screen.

Slides ill the whole screen and display exactly as formatted. As you click with your mouse or press ENTER on your keyboard you will automatically be taken through each slide.

Furthermore you can incorporate a range of extra features such as transitions (the way one slide makes way for the next) and animated build effects (which allow objects such as text and graphics to "fly" onto the slide in different ways). You can also include movies and sounds in your presentation as well as buttons which allow the user to branch from one slide to another. Transitions and Animations will be detailed in later sections.

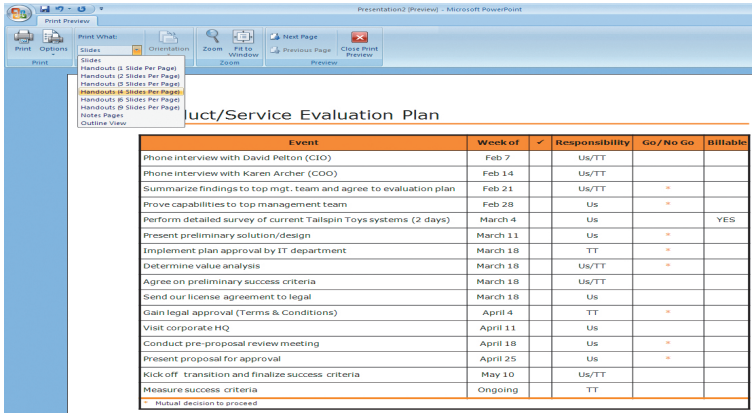
When choosing the slide show button at the bottom let of your screen, your slide show is started from the slide you have selected. However, when starting the slide show from View, Slide Show you will always be started from the first slide in the presentation.

To view a slideshow presentation →

Go to the view ribbon and select slideshow from the presentation views group

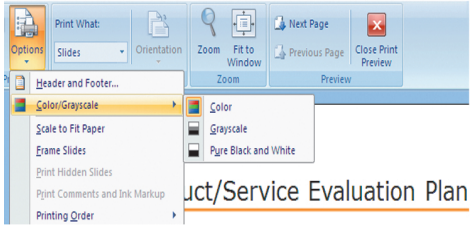
Print Preview→

PowerPoint 2007 gives you the ability to preview the way your slides will look before they are printed out on paper.



To use print preview →

- From the OFFICE BUTTON choose PRINT then PRINT PREVIEW.
- Use the NEXT PAGE and PREVIOUS PAGE buttons to advance through your slides.
- You can choose other options for what to print e.g. handouts with three slides per page, by choosing a new option from the PRINT WHAT box by clicking on the drop down arrow.



- You can choose other printing options by clicking on the OPTIONS button on the menu. e.g. to create a frame around each slide choose FRAME SLIDES. The SCALE TO FIT PAPER option will resize your slides for printing on A4 paper
- To return to your previous view after working in Print Preview, click on the CLOSE button.

Formatting Slides→

Selecting Placeholders And Text→

In order to change the appearance of text, it is firstly necessary to select or highlight either the text or the placeholder that the text sits in. There are a number of different methods used for selecting the text.

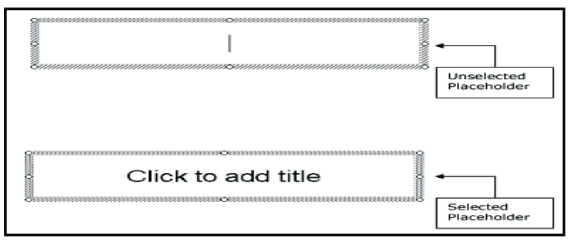
Selecting Placeholders→

Selecting the entire frame or placeholder is a very quick, efficient and consistent method of selecting text. Any formatting applied to a selected place holder will format all text sitting in the place holder

To select the Placeholder→

- Click into the text to be formatted.

- Click on the shaded border of the text box. This will change the pattern of the border line to indicate that all text in it is selected.



Selecting Text→

You may to apply different formatting to different parts of text within the one place holder or frame.

To select some of the text in a box →

- Click into the text to be formatted.
- Click and drag through text to select it.

To select text by paragraph →

- Click into the text to be formatted.
- Triple click in the text to select a paragraph and any second, third, fourth and fifth level paragraphs below it.

Formatting Text →

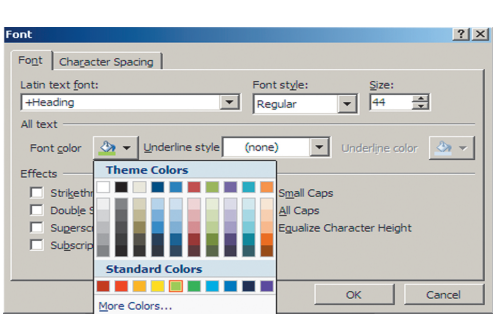
Text formatting allows you to change the font, size, colour and style of your text. Using similar formatting across your Word, Excel and PowerPoint documents helps to present a consistent and professional corporate image. Don't forget, in order to format text, it is firstly necessary to select it.

The HOME ribbon contains a variety of different options for formatting text on a slide.

The FORMAT ribbon contains many options for changing the appearance of text radically or of formatting the whole placeholder.

To format text using the home ribbon→

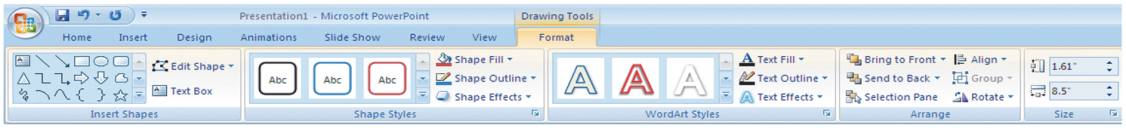
- Select the text you want to format
- Use the buttons on the home ribbon to change many aspects of the font style
- Set the options for FONT, SIZE, COLOUR and EFFECTS. Choose from Effects such as SUPERSCRIPT and UNDERLINE.
- Click on OK.



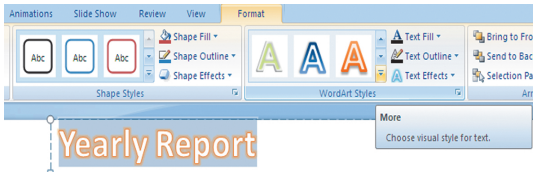
Note: Colours offered are from your Colour Scheme, to use additional colours choose the More Colour option.

Text Formatting Using The Format Ribbon →

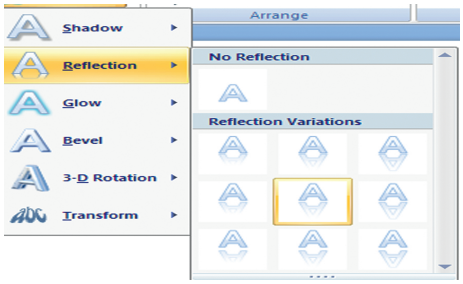
For more advanced and drastic formats, you can make use of the Format ribbon.



To apply formats using the Format Ribbon→

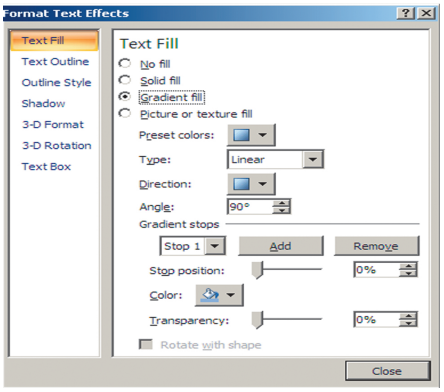


- Select the placeholder you want to format
- Click on the FORMAT ribbon.
- In 2007 the placeholder text is easily formatted as word art by selecting one of the word art styles in that group
- The buttons with drop down arrows to the right of the word art group allows the changing of colur, border colour or style of text. Clicking on the drop down arrow to the right of each button. Allows a selection to alter your text to your satisfaction.
- The text style button allows dramatic changes to your text for a highly professional look to your text. You may change the attributes for all aspects of your text
- The shadow
- Reflection
- A glow
- The bevel
- 3-d rotation
- Transformations



- After making choices from all of these options your text may appear as below:

- Further text effects and OPTIONS may be achieved by clicking on the DIALOG BOX LAUNCHER from the WORDART STYLES group and making further changes to your text options from the FORMAT TEXT EFFECTS dialog which offers many options that will allow you to refine your initial choices from the preset menus. Such as:



- Text fill
- Text outline
- The text outline style
- 3-d format of the text
- It's rotation
- Text box options shown in the following dialog

The Format Painter →

The Format Painter is a tool that you can use to copy all the formats from one area of text to another. This is particularly useful when you have spent time formatting one placeholder and you decide that you would like to apply the same formatting to another placeholder – rather than reapplying the formats again manually, one by one, you can paint them in to the new placeholder or text with the Format Painter.

To paint formats →

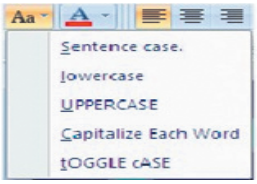
- Select the placeholder or the text that contains the formatting that you want to use.
- Click the FORMAT PAINTER button from the HOME ribbon. Your mouse pointer will change to display a paintbrush next to the selection pointer
- Select the placeholder you want to apply the formats to by clicking on it. As soon as you release the mouse, the format will appear

Note: The format painter will paint the formats from your chosen placeholder and will then turn off. You can keep the format painter turned on to enable the painting of multiple placeholders by double clicking on the format painter instead of single clicking as above. To turn the format painter off when finished, press esc or click once on the format painter button.

Changing Case→

If the case of the letters is wrong, rather than deleting and re-typing in the correct case, you can use the following formatting option.

To change text case→



- Select your text
- Select the drop down arrow next to the CHANGE CASE button in the FONT group on the HOME ribbon
- Choose desired case.

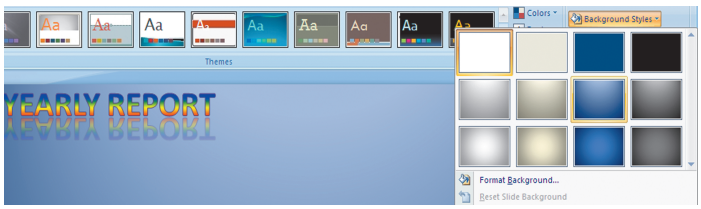
Note: Once your text is selected you can also use SHIFT + f3 to toggle between Upper, Lower and Sentence case.

Formatting Slide Backgrounds→

The background colour of all new slides is, by default, white. It is possible to apply a different colour, graded fill colour, pattern, texture or picture, which will override the default setting. The change applies to all slides that follow the design template of the currently selected slide.

To change the background formatting→

- On the DESIGN ribbon, click on the BACKGROUND STYLES button from the BACKGROUND group. Make a choice from one of the preset options displayed.



- Make selections from the FILL category or click on the PICTURE category to select a picture for your background. When all desired selections have been made click CLOSE.

Note: A picture you use as a slide background will be stretched to fill the slide background area. If it is not of suitable proportions it will be distorted.

You can insert many popular graphics file formats into your presentation including Enhanced Metafile (.emf), Joint Photographic Experts Group (.jpg), Portable Network Graphics (.png), Windows Bitmap (.bmp, .rle, .dib) and Windows Metafile (.wmf) graphics. To insert other file formats you will need to install additional graphic filters.

Objects→

Charts→

Charts in power point 2007 are very different from earlier versions and for the most part it is just like working in excel. In fact the underlying datasheet IS excel and when you select the data or edit the data you will be working in the underlying spreadsheet. The charting program is exactly the same otherwise as you would find in excel.

An embedded chart appears on the worksheet where it was created. It is an embedded object, which does not normally appear in its own window, and has no separate existence apart from the slide.

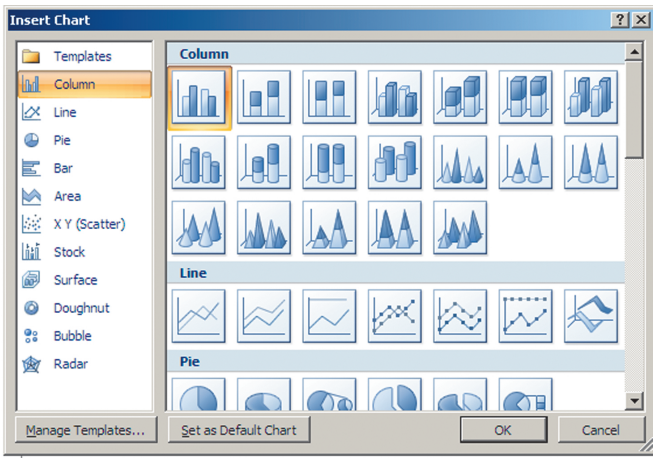


Chart Elements →

Some chart elements to be aware of:

Chart Element	Description
Titles	This is the area where you can specify the titles to have on the chart (i.e. X-axis "1998", Z-axis "GBP"
Axes	Here you specify whether you want a Y/Z axis and whether you are using timescales to plot your data
Gridlines	The gridline ribbon allows you to switch on and off horizontal and vertical gridlines
Legend	Use this ribbon to switch the legend on and off or reposition it
Data Labels	The Data Labels ribbon allows you to display the amount each point represents or display the label (i.e. in the example above, each cylinder would have Qtr1, Qtr2 displayed as appropriate at the top of each data marker)
Data Table	The Data Table ribbon will display a grid underneath the chart that will show the information that is being plotted.

Illustrations→

Drawing→

PowerPoint offers a wide range of drawing tools which allow you to create your own pictures to visually enhance your presentation. You also have a comprehensive Clip Art gallery of pictures which can be inserted into your slides.

Creating Regular Shapes →

To draw a shape →

- In the DRAWING group on the HOME ribbon select a shape from the SHAPE gallery
- Go to the ILLUSTRATIONS group on the INSERT ribbon and click on the SHAPES button to open the Shapes menu.
- To draw a shape, click on the shape to select it, and then click on the slide at the top left corner where you want to start and drag the outline of the shape diagonally. Release the mouse and the shape appears on the slide.

Drawing Perfect Squares, Circles And Straight Lines→

If you hold down the SHIFT key while dragging an oval or a rectangle, PowerPoint keeps the object the same width and height. That way you can make perfect circles and squares. Release the mouse before you release the SHIFT key.

Holding down the SHIFT key while dragging a line or arrow keeps your line at an angel that's an exact multiple of 15 degree increments, which is particularly useful for making exactly horizontal or vertical lines. Release the mouse before you release the SHIFT key.

To draw "perfect" objects→

- Select a SHAPE Tool.
- Hold SHIFT as you click and drag to define the shape on the slide.
- Release the mouse before you release the SHIFT key

Drawing Object from Centre Outwards →

Sometimes, it's useful to draw a shape by anchoring its centre point and then dragging. This is particularly useful when trying to position things accurately on a slide.

To draw an object from the centre out →

- Select a Shape Tool.
- Hold CTRL as you click and drag to define the shape on the slide.
- Release the mouse before you release the CTRL key.

You can draw a perfectly regular shape from the centre outwards by holding down SHIFT + ctrl as you draw the shape.

Quick styles →

Quick Styles are combinations of different formatting options and are displayed in a thumbnail in the various Quick Style galleries. When you place your pointer over a Quick Style thumbnail, you can see how the Quick Style affects your Smart Art graphic or shape.

Quick Styles for Smart Art graphics (Smart Art Styles) include edges, shadows, line styles, gradients and three-dimensional (3-D) perspectives. Try different combinations of Smart Art Styles and colours until you find one that matches the message that you want to communicate. You can pick a layout, a Smart Art Style, and a colour variation that you like, and then change the layout again your Smart Art Style and colours will stay with your Smart Art graphic, so that you do not need to re do them.

Smart Art Styles map the theme effects (theme effects: A set of visual attributes that is applied to elements in a file. Theme effects, theme colours and theme fonts compose a theme.) of the document theme to the shapes within the Smart Art graphic. For example, shapes might have thick lines or edges, while arrows might have a more subtle style applied to them. You can also apply colours from the theme colours of the document in different ways, such as changing the colour of the shape border. If you create multiple Smart Art graphics and want them to look alike, you can apply the same colours and Smart Art Style to achieve a consistent, professional look.

You can have shapes that display with edges, depth, and rotate in 3-D space. To make a Smart Art graphic three dimensional, apply a 3-D Smart Art Style or manually apply a 3-D rotation to each shape. If the entire Smart Art graphic is three- dimensional (called scene coherent 3D), you can continue to edit the text and formatting of each of the individual shapes, but the shapes cannot be repositioned or resized. You can only reposition or resize shapes in a two-dimensional scene. To switch between 2-D and 3-D, under SMART ART TOOLS, on the FORMAT ribbon, in the SHAPES group, click EDIT IN 2-D. The EDIT IN 2-D button temporarily unlocks your Smart Art graphic for editing so that you can move and resize shapes— but the 3-D Smart Art Style is still applied to your Smart Art graphic and reappears when you click EDIT IN 2-D again. When you're Smart Art graphic is displayed in a 3-D scene, you can rotate it as a whole and position light sources and the "camera" such that the entire Smart Art graphic appears to pop out of the screen.

Smart Art Styles affect an entire Smart Art graphic, while Quick Styles for Shapes (Shape Styles) affect only the selected shape. You can manually customize a shape by changing the colour, effects or border, or by replacing it with another shape. It is recommended that you customize your Smart Art graphic only after you settle on its content and layout, as some customizations are not transferred because they might not look good in the new layout. For more information about switching layouts for Smart Art graphics, see Switch the layout or type of a Smart Art graphic.

To apply a Quick Style →

- Select the shape or shapes you wish to apply a Quick Style to.
- As you move your mouse over the various options your shape on the worksheet will temporarily take on that format as a preview. See below.

- If you prefer to look at the other theme fills option at the bottom you will be given the above options
- When you locate the style you want click on it to apply it to your shape.

Slide Types And Layouts→

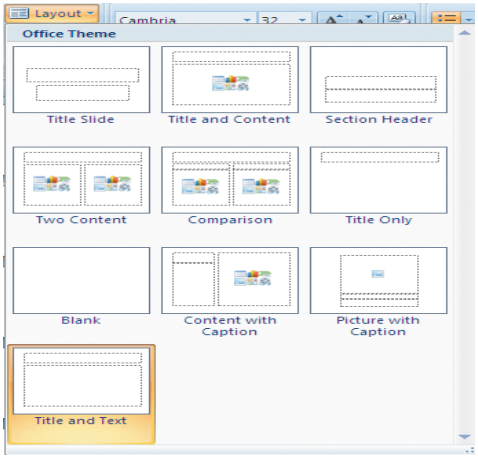
Slides→

Slides are the main articles of use in power point and have been mentioned many times so far in this manual they are the building blocks of your presentation and as such will form the content of your presentation showing one slide after another displaying the content you have inserted, formatted and animated from the first to the last slide. They are not however the best or fastest way to construct a formatted presentation.

Every slide you have inserted has had placeholders formatted in a default way. A default background colour. Default positioning on the slide and no animation effects applied whatsoever. If we could change the defaults for each of the slide layouts you have applied to your presentation then we could concentrate putting the text in the outline and the slides themselves would be already formatted for the main part in the way we would like. his is a much faster way of working and enables us to concentrate on the content rather than having to spend so much time formatting each and every slide. To do this we use master slides to hold the default formatting or objects that we wish. BUT NOT THE TEXTUAL CONTENT.

Slide Layouts→

After inserting a slide you may wish you had chosen a different layout. There is no need to delete a slide and reinserting one of another type. You may just change the layout this is especially useful if your slide already has content.

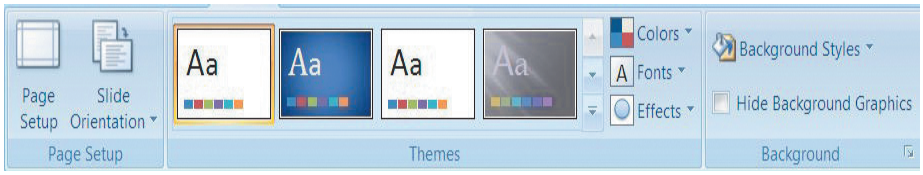


To change the layout of a slide→

- Make sure that the slide that you wish to change the layout for is in the main window in normal view.
- Click on the drop down arrow to the right of the LAYOUT button.
- Select a new layout for the chosen slide by clicking with the let mouse button.
- The selected layout is applied.

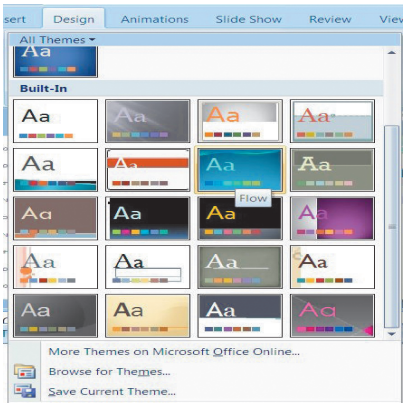
Slide Formatting→

Before, or instead of, the formatting of all objects on your slide you may wish to make changes to the slide format globally by either colouring the background of each slide in one go or manually formatting one slide and applying it to all slides this can save much time when you have many slides within your presentation. Presentations within power point are based on a theme and the formatting of that theme determines the placement and colours and styles of all objects within the presentation. he area where these themes are kept and can be altered is in the slide master view of your presentation and any change there will apply globally to the whole presentation or to the slides of a particular layout we will now look at applying those @themes' and then manually editing them to create one of our own.



Themes→

Themes are used to give your slide presentations a consistent and stylish appearance. They contain colour schemes, slide and title masters with custom formatting, and some also include background graphics which have been placed into the masters. When you apply a theme to your presentation, the Office theme master and its subset of slide layout have the colour scheme of the theme applied and it will replace the previous office theme master and colour scheme of the presentation. Once you apply a Design Template, each slide you add, regardless of the layout, has the same custom look to it. PowerPoint 2007 comes with a variety of professionally designed themes.



Applying A Theme→

- Ensure no object is selected as this may confuse you having two design ribbons. (one for the object, one for the slide)
- Choose the DESIGN ribbon, go to THEMES.

- Click on the drop down arrow to the bottom right hand side of the visible themes.
- Move your mouse over a theme to see a preview of how it will look on your slide.
- Click on a template thumbnail. It will be applied to all the slides in the presentation. It is possible to apply a design template to selected slides, rather than the entire presentation.

To apply a template to selected slides→

- Select the slides and then right click on a template thumbnail.
- Right click on the thumbnail
- Choose APPLY TO SELECTED SLIDES

When you apply a template to your presentation any logos, graphics and extra text you have previously placed on your Slide Masters will disappear. If you want to use a design template and show your own logo too, you must apply the template before adding the logo to the Slide master.

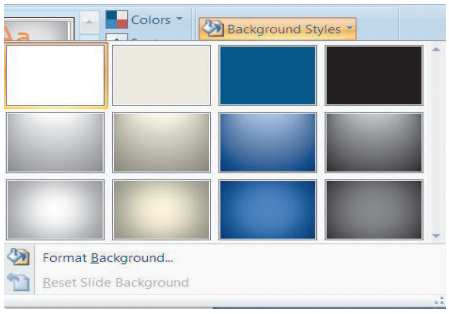
The change in Colour Scheme will affect the colour of many of the objects you may have drawn. It will also cause charts/ graphs to be re-coloured. For these reasons it is better to apply a Design Template as early on in the creation of your presentation as possible.

Slide Colour Scheme→

Before starting any formatting you should choose an overall colour scheme. A colour scheme is a set of eight balanced colours. This default palette of colours will automatically be used for text, slide background, and any graphics you create such as charts, graphs and artwork.

Once you have chosen your colour scheme you will always be offered this palette of eight colours irst when formatting everything from text to bullets to background to pictures. However you will still have access to the full PowerPoint colour palette which you can choose from at any time

Slide Background→



You can apply diferent backgrounds to all or to individual slides.

Use this option to colour the background of your slides. Although you could choose to have different backgrounds for each slide it gives a more professional effect if you use the same background on all slides of a presentation.

To apply a standard background→

- Select BACKGROUND STYLES from the DESIGN ribbon
- Choose a style from the dropdown list.
- Right Click on the style to show menu so you may APPLY TO ALL OR TO JUST SELECTED SLIDES if you have several slides using the same layout then you may apply to matching slides.

Headers And Footers→

A header or footer is text or graphics that appears at the top or bottom of every slide in a presentation. You can add company logos or other pictures, slide numbering and informative text, such as the

date or author. To add text use the Header and Footer command. To add graphics and to format the header and footer text uses the Slide Master.

To Add Headers & Footers to Slides →

- Select HEADER AND FOOTER from the INSERT menu in the TEXT group.
- Click on the SLIDE Tab.
- To include Date, Slide Numbering or Footer text click in the small check box by each option to display a tick-box.
- For Date, choose UPDATE AUTOMATICALLY and select a format or enter date text manually for FIXED.
- Type in any required FOOTER text.
- Click on APPLY TO ALL to apply to all the slides in the presentation.

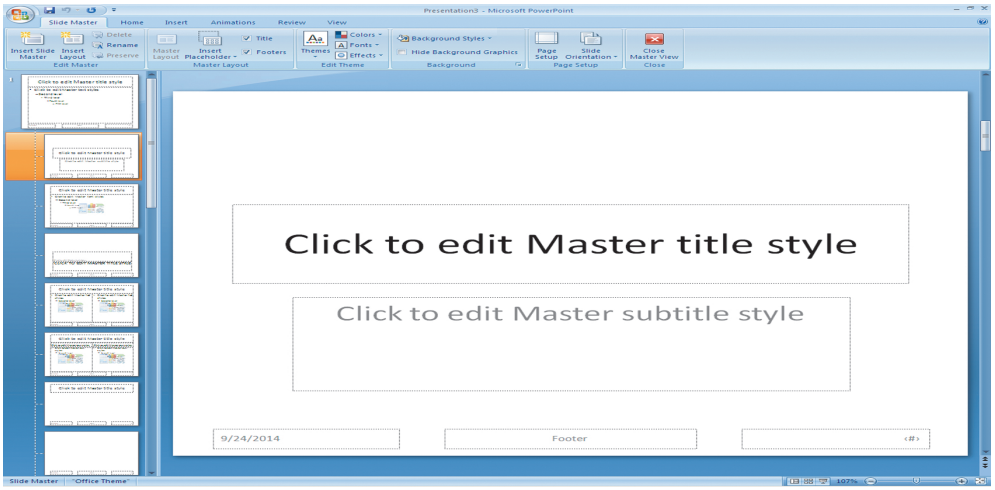
Use the Don't show on title SLIDE check box to hide headers and footers on your title slide.

- Select HEADER AND FOOTER from the INSERT menu in the TEXT group.
- Click on the NOTES AND HANDOUTS Tab.
- To include DATE, SLIDE NUMBERING, HEADER OR FOOTER text click in the small check box by each option to display a tick -box.
- For Date, choose UPDATE AUTOMATICALLY and select a format or enter date text manually for FIXED.
- Type in any required FOOTER and HEADER text.
- Click on APPLY TO ALL.

To format the appearance of these headers and footers use the Notes Master and Handouts Master.

Master Slides →

The slide master stores information relating to the underlying formats of the slides in your presentation, including font styles, placeholder sizes and positions, background design, and colour schemes and is used to control the appearance of the presentation. Each presentation can have a series of Slide Masters to match the layouts you choose. When you want to apply consistent formatting through all slides in your presentation, you change global attributes by editing the Slide Masters. These changes will be automatically reflected through each slide (apart from the Title Slide). This is done through the VIEW ribbon, PRESENTATION VIEWS group, SLIDE MASTER Button.



Accessing the Slide Master →

Click on the VIEW ribbon, PRESENTATION VIEWS group, SLIDE MASTER Button.

Selecting The Correct Master →

The master view appears as on the previous page. On the left hand side in are masters for each of the layout types that you may choose for your presentation in NORMAL view. They contain the default formatting and positioning for the place holders and backgrounds. You may select each master and change the layout or format of each of them and wherever that layout is used in NORMAL view it will pick up its default formatting from that master.

To select the correct master →

Since the most often used layouts in your presentation would be the title layout (used for the first slide and possibly each new part within your presentation it contains a title and subtitle placeholder) and the default text layout (title and bulleted text placeholders) we could start with those.

To select the title master →

- Make sure you are in MASTER view.
- Select from the masters on the let the TITLE MASTER (second in list usually) it contains a TITLE and SUBTITLE placeholder.
- The appropriate master appears in the main window.

To select the title and text slide master →

- Make sure you are in MASTER view.
- Select from the masters on the let the TITLE AND TEXT SLIDE MASTER (last in list usually) it contains a TITLE and BULLETED TEXT placeholder.
- T he appropriate master appears in the main window.

Formatting The Masters→

Formatting the master is much the same as formatting a normal slide as far as formatting the various elements of the master goes.

Office Theme Master→

The office theme master (title and content) is the master that oversees all other masters. Any formatting applied to this master will APPLY TO ALL SLIDE MASTERS. You would then tweak each master with any separate formats or placeholder positions that you wish.

To format the Office theme slide master→

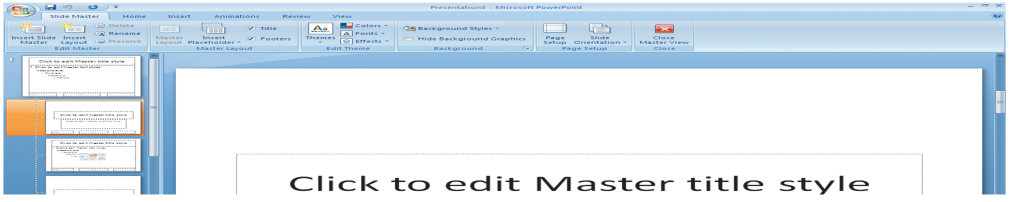
- Select the OFFICE THEME SLIDE MASTER. Usually first in the list. (Title and content)
- In the main window select the MASTER TITLE placeholder.
- Format the text and ill as you would on a normal slide.
- Change its position if you need to.
- Select the BULLETED TEXT placeholder
- Format the placeholders text and ill how you desire and move it if you need to.
- Format the bulleted levels by clicking on each level in turn and format as previously explained text and bullet or number style
- Place any required graphics, logos and additional headers and footers on the slide master and format as desired.
- Format the background as described previously
- Any formatting changes made to the OFFICE THEME MASTER can be seen reflected in all of the masters to the let in the SLIDE MASTER view.
- All slides that you have used the TITLE AND CONTENT SLIDE layout on will now have picked up the format from the OFFICE THEME SLIDE master and the positioning of placeholders. Bulleted text will now display the format you have set for each level.
- To change the position of any graphic or box of click and drag the object to a new position.
- Return to NORMAL View. (Click on the CLOSE MASTER VIEW button or on Normal View button).

All your slides will now follow the formatting of the Slide Master. All graphics, logos, headers and footers on the master will show on all slides.

If you would prefer the text on any individual slide not to follow the Slide Master format the text of that slides individually.

Create Your Own Master →

One of the brand new features in 2007 is the ability to create your own master slide layout and insert placeholders and position them in any place you wish. You may even create your own office theme master (global Master) his means that you are not bound by the inbuilt masters within power point. These masters will become layout options for your slides as you build your presentation.

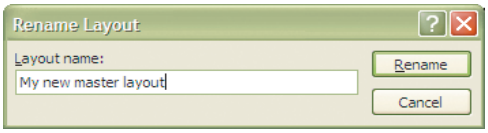


To create your own master slide →

- Go to slide master view.
- Click on insert layout in the EDIT MASTER group.
- A new master layout will appear in your let hand panel and be highlighted. It will also appear in the main window.
- Click on INSERT SLIDE MASTER. (a new office theme master will appear)
- Click on the drop down arrow to INSERT A PLACEHOLDER in the MASTER LAYOUT group.

- Select the type of content you will want to use for your master layout and place and position the placeholders on the slide master.
- Format and position the placeholders as previously instructed.
- Click on CLOSE MASTER VIEW.

To rename a master →



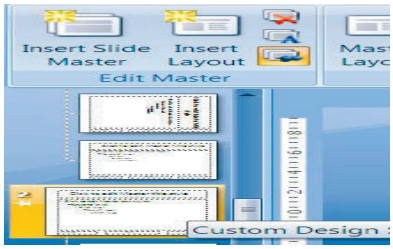
- Go to MASTER view
- Select in the left hand pane the master you wish to rename.
- Click on RENAME in the SLIDE MASTER group a dialog will appear.
- Enter a new name for your master.
- Click on RENAME

To delete a master →

- go to MASTER view
- Select in the left hand pane the master you wish to delete.
- Click on the DELETE button in the SLIDE MASTER group.

Multiple Slide Masters→

In PowerPoint 2007, it is possible to have more than one Slide Master. PowerPoint users can easily create more than one slide master within one file. This makes it possible for users to combine multiple presentations in one file or create separate sections within the same presentation.



To Insert a second slide Master→

- go to MASTER view
- Click on the button to insert new slide master. A new office theme master is inserted
- Format this as described earlier in the way you wish it to be different from the first slide master.
- You may insert then new layouts and format them as you wish.
- You may create and format as many masters as you wish each will be numbered.

Note: To establish the formatting for title text, body text, bullets and footers for all layouts select the relevant sample text or bullet and format them as previously discussed.

To apply a new slide master→

In normal view from the design ribbon, apply a new theme to selected slides or to all slides, meaning the whole presentation, as previously explained.

Note: warning: if you apply a new master to the entire presentation, the original slide master becomes unused and will be deleted. You need to preserve the original slide master to avoid it being deleted.

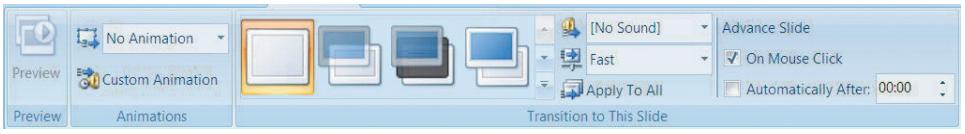
Warning: if you apply a new master to the entire presentation, the original slide master becomes unused and will be deleted. You need to preserve the original slide master to avoid it being deleted.

Transition And Animation Effects→

Animation Effects→

There are many levels of animation effects that can be used within PowerPoint 2007 to create movement, excitement and impact within a presentation. Obviously, animation effects applied will not be seen if slides are printed out onto paper or OHP transparency slides, but can be enjoyed when a slide show is delivered from a computer using electronic projection equipment.

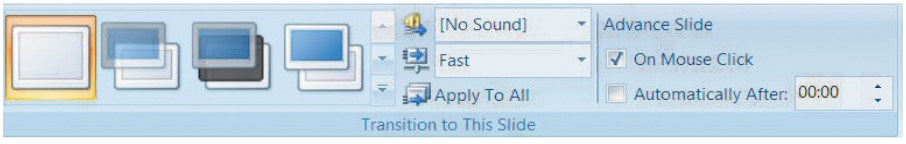
Animation effects can be applied to whole slides to control the way they appear on the screen. Animation can also be added to text (e.g. to make bullet points build up one by one) and drawn objects.



Slide Transitions→

A transition controls the way one slide moves of the screen to make way for the next one during an electronic slide show. You have a choice of transitions for each slide, including Fade through black, Dissolve, Cover Let, and Checkerboard Across. You can vary the speed of each one. Transitions can be applied to individual slides, a number of selected slides or across the whole presentation. Slide transitions are applied and modified using the Slide Transition task pane.

Setting Slide Transitions→



- Be in either NORMAL view or SLIDE SORTER view.
- Click on the ANIMATIONS ribbon go to the TRANSITION TO THIS SLIDE group.
- Select a transition from the drop down box to apply.
- Select a speed if too fast or slow.
- Select a sound if you wish. This will play as the transition occurs.
- Click on APPLY TO ALL if you wish to set the same transition for all slides.
- The slides which now have a transition applied will have a small star icon next to their slide number in the thumbnails area. To remove a transition, select the NO TRANSITION option in the transitions area.
- You can also apply transition effects while working in Slide Sorter view. This may make it easier to select the slides you wish to apply transitions to.

Slide Timings On Transitions→

You can set timings for your slides which will result in a PowerPoint show that will automatically run. Slides will be shown on screen for the amount of time you specify before the show automatically advances on to the next slide.

There are two different ways you can set slide timings; setting them manually for each slide or using the Rehearse tool.

Setting Slide Timings Manually→

It is easiest to work in Slide Sorter view whilst setting slide timings although it can be done using the slide thumbnails in Normal view.

To set slide timings→

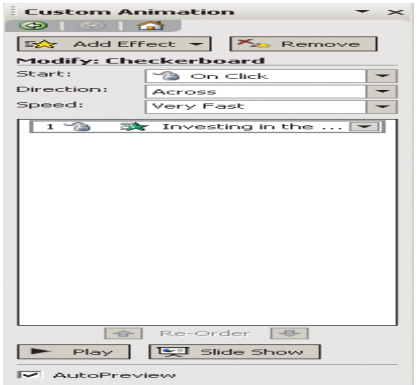
- Select the slide(s) you want to apply timings to.
- You can set the timing for one or more selected slides by entering in seconds the length of time you want the slides to appear on the screen Timings are shown in Slide Sorter View beneath each slide.
- Run your presentation in Slide Show view to see the effect of the timings you have added.
- The slides will advance on a mouse click OR after the specified time has elapsed, the trigger is whichever occurs first.

Animating Text→

You can animate the text in your slide to add emphasis to your topics. On a bulleted list slide, animation can be applied to both the title area and the bullets area and is most commonly used to get bullet points to appear one by one. Text animation is applied using the Custom Animation task pane. You may only apply animation in normal slide view. cc

There are four categories of animation effect to choose from in Power Point 2007:

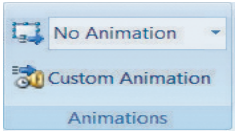
Entrance	Entrance Effects change the way that objects arrive onto a slide. Text can be made to simply appear, or there are more exciting effects such as Crawl In or Fly In.
Emphasis	Emphasis Effects can be applied to objects that are already on the slide. Emphasis Effects will bring attention to an item without actually moving its location e.g. text can be made to spin in position.
Exit	Exit Effects change the way that objects leave a slide. The effects applied are similar to Entrance Effects.
Motion Paths	Motion Paths can be used to make objects move along a certain trajectory e.g. down, up, spiral. Motion paths are not particularly applicable to animating text and will be looked at in more detail later in this section.



There are a large number of animation effects within each of the categories above. To help you make your selection, you will find you are offered five common effects within each category first. Under More Effects, the animation effects are divided into Basic, Moderate, Subtle and exciting to help you gauge which might be more appropriate for your needs. You are able to apply more than one type of animation to an object e.g. you could have an entrance, then an emphasis and finally an exit effect. However, don't be tempted to apply too much animation into your slides as it can start to look unprofessional. A little animation goes a long way!

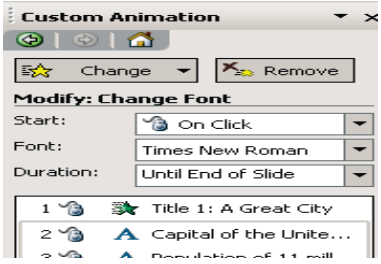
To apply text animation→

- Select the text object you want to animate
- Open the CUSTOM ANIMATION TASK PANE by choosing custom animation on the animations ribbon
- Click on the ADD EFFECT button.
- here are 4 types of animation effect to choose from:

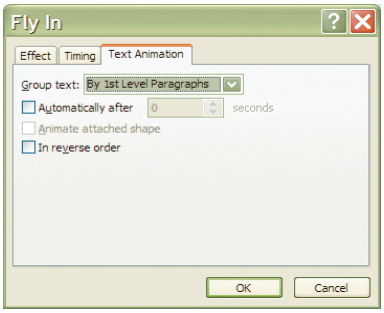


- Select the animation effect you require and either choose one of the five common effects, or select from the More Effects area.
- Choose appropriate options under Start, Direction and Speed.
- The animation effect will be previewed in the slide

To change animation settings→



- Select the animation to change in the list on the TASK PANE.
- Click on the CHANGE button.
- You can also make changes by clicking on the down arrow next to the animation in the list and selecting effect options.
- A dialog appears go to the TEXT ANIMATION tab.



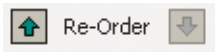
- If you use bulleted lists in your text you set here that they come in by a certain level of paragraph. In effect bringing in points and sub points individually or as a group.
- On the EFFECT tab you have the choice to bring in the text ALL AT ONCE, BY WORD, or BY LETTER.
- The TIMING tab allows you to set delays on the time between each piece of text appearing.

Note: Be careful to SELECT the animation you wish to modify and then use the CHANGE button, or you can end up applying a new animation effect by mistake.

Adding another animation effect→

- Select the text object you want to apply an additional effect onto.
- Click on the ADD EFFECT button and select options as required.
- Use the Play button

to run your animation effects in the slide.
- You can change the order in which items on your slide are animated by using the green re-order arrows



The effects appear in the Custom Animation List, top to bottom, in the order you apply them. The animated items are noted on the slide by a non-printing numbered tag that correlates to the effects in the list. This tag does not show up in the slide show view or in Print Preview:

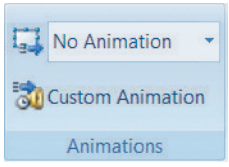
To remove applied animations →

- Select the animation to remove in the list on the Task Pane.
- Click on the REMOVE button.

Preset Animation Schemes →

It can be lots of fun building up your own custom animation for different areas of text in your slides. However, sometimes you may want to create text animation more quickly. You can achieve a professional result easily using a preset animation. Animation contains combinations of animation that apply to the title area, bulleted area or both.

Preset →



PRESET animations are available on the animations ribbon just select the object then choose a preset from the drop down menu. Some of these animations include sound as well as animations.

Applying A Preset Animation →

- Select the object(s) you wish to apply the animation to.
- Click on the drop down arrow to the right of the "No animation" box
- Select an animation. It is applied to the object(s) you have selected.

Animating Objects→

Objects that you have drawn (e.g. auto shapes, squares, circles etc), clipart and images can all be animated to add excitement to a slide.

In PowerPoint 2007 is the ability to apply more than one kind of animation effect to an object, animate multiple objects simultaneously and use motion paths.

Adding Animation Effects →

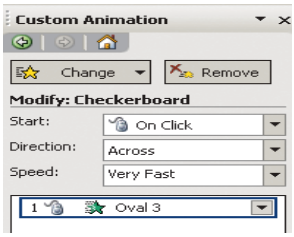
Adding animation effects to objects is very similar to animating text as described earlier in this section. There are four different categories of animation that can be added: Entrance, Emphasis, Exit and Motion Paths. Animation is applied using the Custom Animation task pane.

To apply animation →

- Select the item you want to animate.
- Open the CUSTOM ANIMATION task pane as described
- Click on the ADD EFFECT button.
- There are 4 types of animation effect to choose from:

- Select the animation effect you require and either choose one of the five common effects, or select from the MORE EFFECTS area.
- Choose appropriate options under Start, Direction and Speed.
- The animation effect will be previewed in the slide.

To change animation settings→

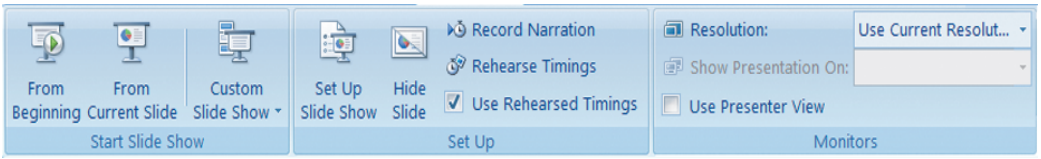


- Select the animation to change in the list on the Task Pane.
- Click on the CHANGE button.
- You can also make changes by clicking on the down arrow next to the animation in the list.

Note: be careful to SELECT the animation you wish to modify and then use the CHANGE button, or you can end up applying a new animation effect by mistake.

Organize And Deliver Presentations→

Running A Slide Show→



When you eventually present your PowerPoint slides, you will want to run the slides as a slide show so the slides occupy the whole of the screen area available and none of the regular PowerPoint toolbars, menu bars and task panes is shown. It is also necessary to run your slides as a slide show to get the full effect of any animation effects you may have applied to your slides.

When presenting a slide show to an audience, you advance your slides by clicking on your mouse or using the PAGE DOWN or ENTER buttons on your keyboard. PAGE UP can also be used to take you back to the previous slide if necessary.

Depending on the purpose and audience of your presentation, you can run a slide show in several ways. One way is to start a slide show from within PowerPoint. Another way is to save a presentation so that whenever it is opened it always starts as a slide show.

You can also set up a self-running presentation that will run in an ever-repeating loop until you press ESC. This is useful if the presentation is to run in a kiosk, or on a monitor at an exhibition.

Starting A Slide Show From Within Power point →

Click on the FROM BEGINNING button on the SLIDESHOW ribbon.

Or

Click the SLIDE SHOW button in the lower-right corner of the presentation window. This will start the show at your currently select slide.

Or

Select VIEW ribbon the PRESENTATION VIEWS group and SLIDE SHOW button

Or

Press F5 on the keyboard. All these options will start the show from the first slide.

To advance slides in the presentation →

Click your mouse. **Or** Press PAGE DOWN or ENTER on your keyboard.

To move back to previous slides→

Press PAGE UP on your keyboard. **Or** Right click with your mouse. From the menu that appears, choose PREVIOUS.

To end your slide show→

Press ESC on the keyboard. **Or** Right click with your mouse and choose END SHOW. **Or** The show will also end automatically when you have reached the end of all your slides. You will see a black screen and can click with the mouse or press PAGE DOWN or ENTER to return to PowerPoint.

Rehearsing Timings→

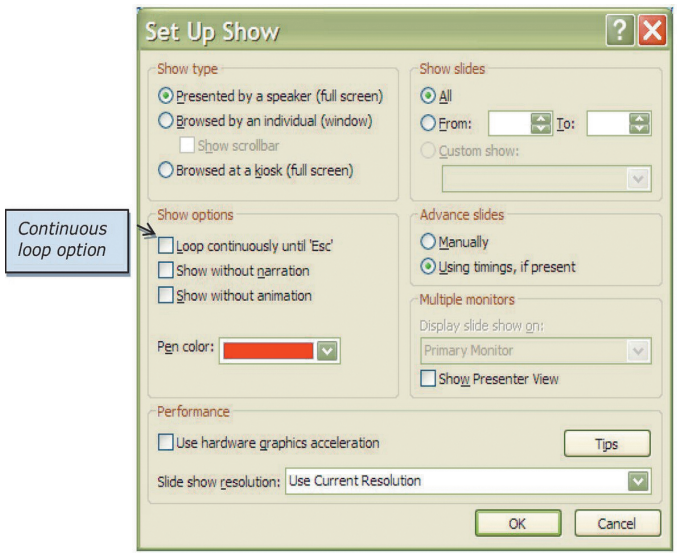
You can 'rehearse' your presentation, talking through the explanation of each slide and PowerPoint will record the amount of time you spent on each slide. These timings can then be used to run the presentation in future. They will adjust all of the previously set manual timings you may have entered within your presentation for transitions.

Rehearsing Timings→

- Select rehearse timings on the slideshow ribbon.
- Advance the show as you rehearse so that the timings reflect how long you need each slide to be displayed.
- Use the buttons in the Rehearsal dialog box to pause between slides, restart a slide, and advance to the next slide. The timer shows you how long the current slide has been on screen.
- If you wish to start timing again for any slide click on the REPEAT button. PowerPoint will record only the last timing for each slide.
- When you finish PowerPoint will indicate the total timing for the presentation. If this is acceptable click on YES to save the timings with the show.

Running A Show Using Timings→

- Select Slide Show, Set Up Show.
- In the ADVANCE SLIDES area specify that the slide show should be run USING SLIDE TIMINGS, IF PRESENT.
- Click on OK.



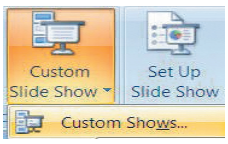
Hiding Slides→

If you wish not to show a particular slide within a show but don't wish to delete it because you will use it again in the future. Then select the slide and use the hide slide button on the slideshow ribbon. Use it again to unhide the slide(s). It is best to do this in slide sorter view.

Custom Shows→

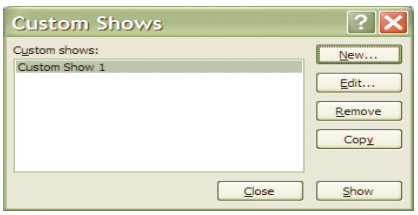
If there are many slides to be hidden and unhidden every time you go to run your show then custom shows may be a better option for you to use. Custom Shows allow you to create presentations within a presentation. Instead of creating multiple, nearly identical presentations for different audiences, you can create one presentation which includes all the slides for all the audience groups. Custom Shows then allows you to save different groupings of these slides under different names. By including all slides in the one presentation you will not need to recreate slides twice but will still be able to offer tailored shows to both groups.

For example, you might want to give a presentation at induction days for new staff and prefer to present slightly different information to your new graduate trainees than to your other recruits. Slides 1 to 5 may be identical for both groups, but slides 6 to 7 may be different, with subsequent slides the same. Once you have created all the slides to be used you can set up two custom shows specifying which slides to be shown in which order for each group.

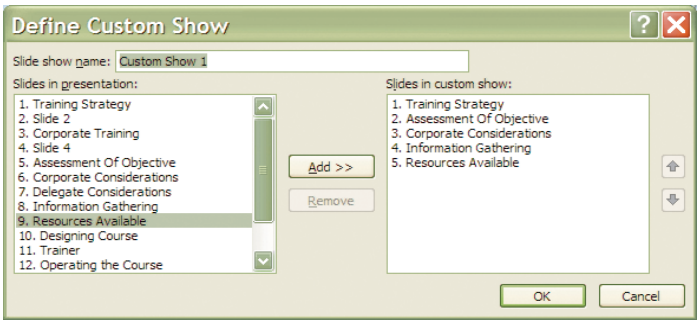


To create A Custom Show →

- Select SLIDE SHOW ribbon, CUSTOM SHOWS button, CUSTOM SHOW to bring up a dialog of all shows in presentation.



- Click on NEW.
- Type in a name for the show.
- Under SLIDES IN PRESENTATION, select a slide you want to include in the custom show.



- To select multiple slides, hold down CTRL as you click the slides.
- To include the selected slide(s) in the custom show click ADD or double click on the slide name.
- To change the order in which slides appear, select a slide, and then click one of the arrows to move the slide up or down in the list.
- Click on OK. To see a preview of a custom show, select the name of the show in the Custom Shows dialog box, and click on SHOW.

Adding Or Removing Slides in A Custom Show→

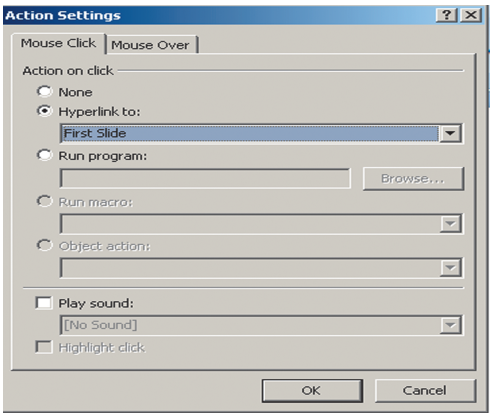
- Select SLIDE SHOW ribbon, CUSTOM SHOWS button, CUSTOM SHOW to bring up a dialog of all shows in presentation.
- Select the name of the custom show you want to change.
- Click on EDIT.
- Add or remove the slides you want.
- Click OK.
- To remove an entire custom show, select its name in the CUSTOM SHOWS dialog box, and then click REMOVE. This removes the custom show, but the actual slides remain in the presentation.

Hyperlinks (Action Buttons)→

You may wish to include slides in your presentation which may or may not be shown depending on the audience reaction or questions. Action buttons allow you to set up hyperlinks between pages so that you can jump to a page out of sequence if you wish.

Creating an Action Button Hyperlink→

- Switch to NORMAL View.

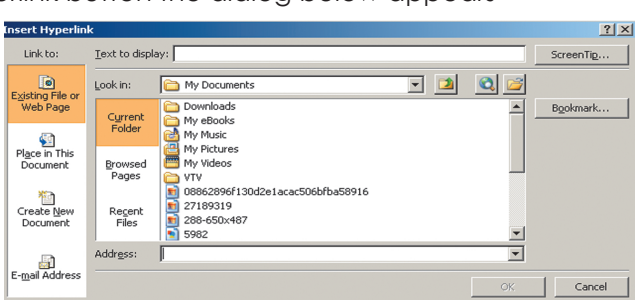


- From the Insert ribbon select the shapes drop down and scroll to the end of the menu of shapes, ACTION
- BUTTONS, and choose the button tool you require.
- Click and drag to create a button on the slide.
- Press SHIFT to create a symmetrical button.
- When you release the mouse button the Action Settings dialog box is displayed.
- Set ACTION ON CLICK as HYPERLINK TO.
- Pick from available slides in the presentation.
- Click on OK.
- When the slideshow is run clicking on that action button will take you to the slide you specified
- It is best not to use these with timings but more as an interactive show so individuals can navigate the show at their leisure.

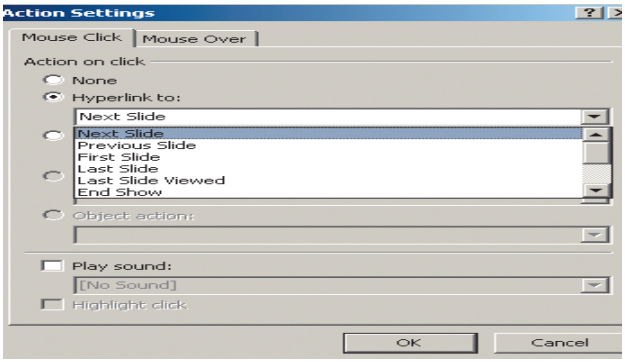
Inserting Hyperlinks (Objects And Text) →

It is not only action buttons that can help you navigate around your presentation ANY object can become a hyperlink to another slide or presentation, a web address even another program or file.

- Select any object or piece of text that you wish to create a hyperlink from.
- Go to the insert ribbon and notice the two buttons on the Links group.
- If you select the Hyperlink button the dialog below appears



- On the LINK TO area to the left make a choice of where you wish to link to the default is to a web page or a file on your system (could be from any application like word or excel)
- Select the file in the navigation area in the middle part of the dialog
- You may have to navigate to find it but it would be best if it was located where the current presentation file was saved.
- Enter a screen tip if you wish by clicking on the screen tip button on the top right and enter some help text that will appear as the mouse hovers over the link when the slideshow is running.



- Click on OK
- If you choose the action button instead the action dialog will appear which allows you to determine the action you wish it to do.
- Follow the steps as for the action button but in the hyperlink to area you have many other options from the drop down box.
- Make a selection, Click OK.

Note: These action settings allow anything to behave like an action button or hyperlink.

UNIT - 7

MICROSOFT ACCESS - 2007

MS Access 2007 →

Microsoft Access →

The primary function of Microsoft Office Access 2007 is an information management program. Information is stored in separate lists called tables, and information in one table may relate to information in one or more other tables. These groups of information, when considered together as a whole, become a database.

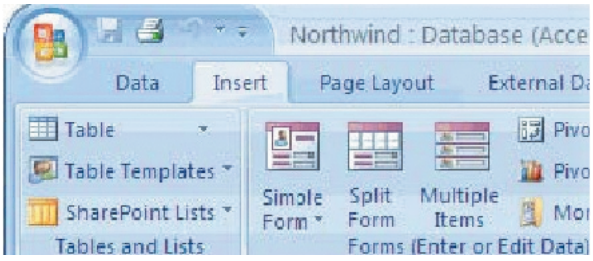
Access is designed to use the data in these databases to extract the information relevant to your situation. Access can also generate reports (such as quarterly sales by each employee) based on the data contained in the database. The Office 2007 package also features a lot of interconnectivity between the various programs, including a newly designed SharePoint service that lets users in your organization connect and share information using a special data centre via the Internet.

New Features in Access 2007→

If you are familiar with previous versions of Access, there are a large number of new features and a completely new interface in Access 2007. If you have never used Access before, don't worry - you will quickly become very familiar with these commands as time goes on.

New Interface Design→

Commands hidden in four different menu layers are a thing of the past with Access 2007.). Commands are now organized using a new action tab scheme. Under each tab are the commands relevant to the action described on the tab. This command set is referred to as the 'ribbon.' Finally, Access 2007 features contextual tabs showing data that is relevant only to the current object you are working on. We will explore the new interface in more detail later.



New Template Categories→

Access 2007 features eleven new templates, each with their own defined tables, forms, reports, queries, and relationships. They are designed to let you start working right away, but are also completely customizable.

More Intuitive Sorting and Filtering→

Access 2007 lets you pick from several predefined sorting methods with just a couple of clicks. Access also features a contextual quick sorting method using plain language. For example, if you have a column of numbers, Access can sort them smallest to Largest. If you have a column of dates, Access can sort them from Oldest to Newest.

New Layout View→

When working with forms and reports, Access 2007 features an in-between view called Layout View. It allows you to see a live form or report with real data in it, but also lets you adjust the position of certain elements in your form or report on the fly. You can also define 'mini layouts' that allow you to move

several controls as a group. Access still features the more in-depth Design view, used to fine tune every aspect of a control.

Enhanced Tooltips→

When you hover your mouse above certain command icons, Access 2007 lists the command name, a short description of the command, and an example (if applicable). (Tooltips in previous Office programs listed only the command name.)

Automatic Calendar→

When entering information into a Date field, a small icon will appear allowing you to choose a date from a small calendar. This eliminates the need to enter a date as 03/22/2007 - just open the calendar and pick the date!

Rich Text in Memo Fields→

If a table makes use of a memo field, data can now be stored as something other than plain text. Using an HTML-based text format, Access lets you automatically add colours, sizes, and formatting to the text in a memo field.

Quickly Create New objects using the Insert Tab→

In previous versions of Access, you had to move and minimize windows to find the Database window, pick the category of database object, and then choose to create a new object. With the Insert tab and ribbon, you can create a form based on a table with only two clicks (versus as many as a dozen clicks in the past).

If you need a new table at any point, simply click Table on the Insert tab and start entering data. Access 2007 even lets you paste data directly from a Microsoft Excel spreadsheet. Data types and formatting will be found and preserved automatically.

Total Row in Datasheet View→

Every table in Datasheet view features an automatic Total Row at the bottom. You can find the sum, count, average, maximum, minimum, standard deviation, or variance using the Total Row.

Field Templates→

In the past, it was potentially a long and tedious task to mould a number data type into a usable field for your organization. Now, you can simply click and drag a predefined field from a list right into your table at any point.

Field List Task Pane→

When creating a query in previous versions of Access, each table had to be inserted into Design view in order to use various fields. Now, all fields in all tables are visible in a list. Just drag and drop the ones you need.

Split Forms→

A Split Form is new to Access 2007; it combines Datasheet and Form view together as one. The Datasheet view can be placed on the top, bottom, left, or right side of the Form.

Multivalued Fields→

A single field can contain multiple values in Access 2007. Imagine you have a product that falls into a few different categories. In previous versions of Access and other database management programs, this would have required a many- to-many relationship to be defined. Access 2007 handles this complicated background relationship with only an extra click when designing a field.

Attachment Data Type→

If you want to e-mail a document to a co-worker or some pictures to family members, the files would be sent as an attachment to the e-mail. Access 2007 features a similar attachment data type that can hold documents, charts, sound files, binary files, or any other type of file. Attachments are also automatically compressed when necessary to reduce the overall size of the database file.

Alternating Background Colour→

Datasheet view, reports, and long forms now feature the ability to alternate the background colours of each row. Long lists of data become much easier to read!

Navigation Pane→

The Navigation Pane is an ever-present feature on the left side of the Access window. It contains a listing of all objects currently contained in the database. The Navigation Pane can also be collapsed to make more room in the window.

Embedded Macros→

Though macros go beyond the scope of this manual, macros in Access 2007 are stored inside a database object instead of being a separate object. This makes these macros much safer to use.

Increased and Enhanced Connectivity→

One of the goals of Office 2007 was to create a centralized location where members of your organization can meet and share data over the Internet. Though many of these features are more advanced topics of Access not covered in this manual, Access features a huge variety of SharePoint services. Access lets you:

- Collect data from Microsoft Outlook
- Store and retrieve data on a SharePoint server
- Integrate with SharePoint Workflow services
- Retrieve data from linked SharePoint lists
- Store a SharePoint list offline for use away from your organization
- Create and save import or export operations if you perform the same online task multiple times

Export Data to PDF or XPS→

You can export a form, report, or datasheet as a PDF (Portable Document Format) or XPS (XML Paper Specification) to easily print, post, and e-mail regardless of the computer platform your intended recipient(s) are using.

New Report View→

Report view allows you to browse your report without having to print or preview it. You can also sort and filter records on the fly.

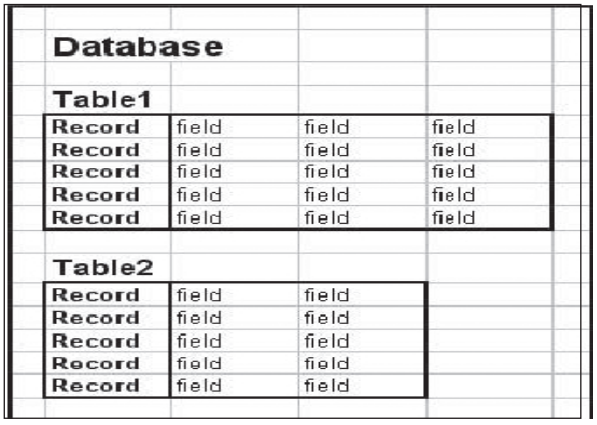
Enhanced Group, Sort, and Total Feature→

You can apply new grouping and sorting levels much easier with Access 2007. Grouping is done following a natural sentence structure; you simply fill in the blanks along the way.

Additional Security Features→

Though many of the security features go beyond the scope of this manual, Access 2007 (and indeed the entire Office 2007 suite) features a number of security enhancements and SharePoint services. This functionality includes:

- Enhanced security by disabling macros and code only until needed
- Revision tracking to see who modified what and when
- Permission setting to restrict data modification
- Restore deleted data from the SharePoint Recycle Bin in case of accidental deletion
- Open forms and reports using SharePoint even if Access is not open on your computer
- Keep track of changes made to memo fields



Basic Terminology →

Let's take a look at the terminology used in database-speak, starting with the basics. Consider the following diagram:

Let's look at each piece of the database.

Field→

A field is the smallest piece of a database; that is, one specific piece of information like a number, a word, a date, a picture, or a reference for some other piece of data. Each column you see in the diagram would all be the same data type; that is, one column of data would all be numbers.

Record→

A record is a collection of one or more fields together in a row. (In a real database, you would not count the word 'Record' as depicted in the diagram - this is just to help visualize the concept.)

Table→

A table is comprised of one or more records. Each table also has a unique name.

Database→

A database is comprised of one or more tables. Each database is also given a unique name.

Form→

A form is a tool that is used to easily and accurately enter data into a table. A form presents one record of a database at a time to a user, or allows a user to enter data into the database one record at a time.

Query→

A query is just like a question you ask the database. There are two types of queries: select and action. A select query will extract and display data based on criteria you provide. An action query will find all data relevant to your query and perform some sort of operation on it. A query can be performed on one or more tables in a database.

Report→

A report presents the data found by a query. A report can be formatted to show summaries, calculations, charts, and more based on the data returned by a query. Access takes the report one step further by letting you organize and format a report into a sleek, professional document suitable for printing, exporting, or e-mailing.

This might seem like a lot to remember, but don't worry - this terminology will be used heavily throughout this manual and soon it will be second nature!

Interface Overview→

In this section, we will learn about the Access starting screen and the view of a typical working database. We will introduce the views piece by piece in this section of the lesson. There are a large number of updates to learn about, but with time you will wonder how you ever managed without them!

If you have ever used Access before, the welcome screen for Microsoft Access 2007 has been completely redesigned.

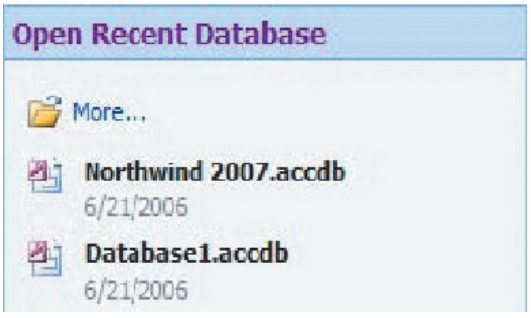
However, the layout is much easier to use, especially if you have never used Access before:

Exploring the different parts of the Access 2007 Getting Started interface→

Template Pane→

On the left-hand side of the Access window is the Template pane: Access has a number of templates built right into the program. To access the different categories of templates, simply click a category to see the available template files.

Recent Files→



The right-hand side of the window lists any recently opened database files, just like the Office Menu:

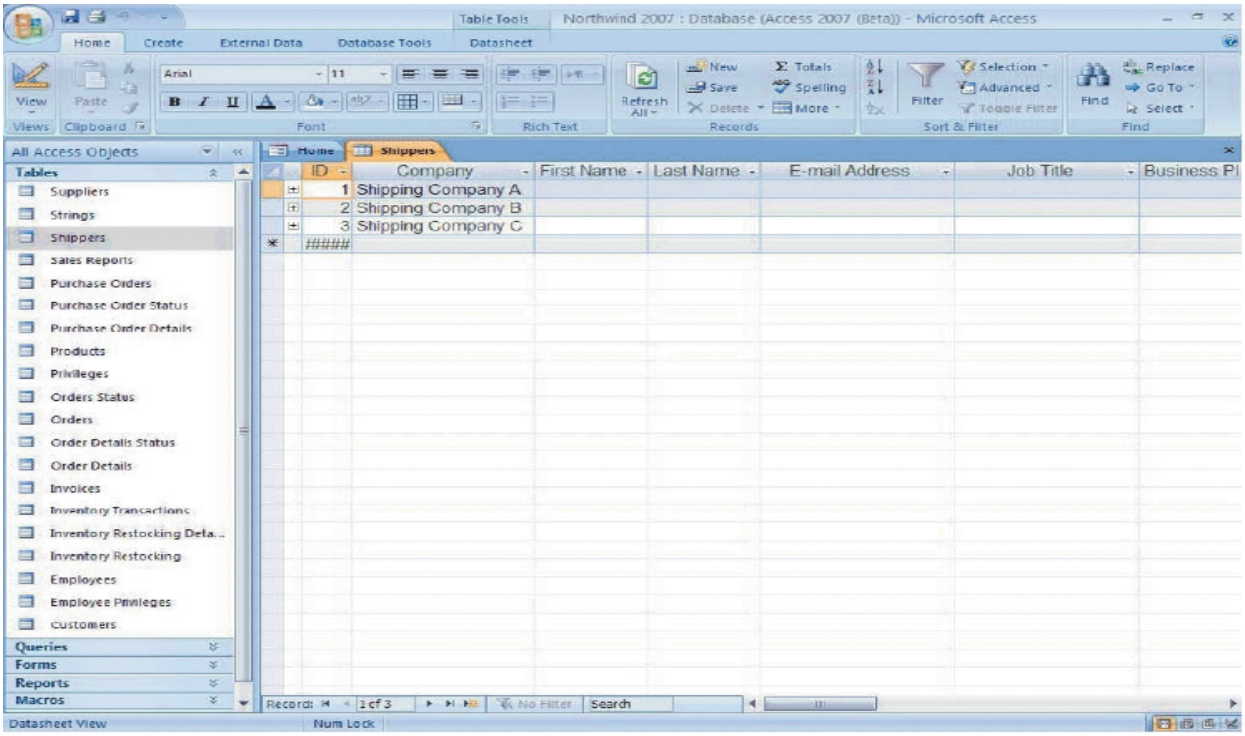
Click one of the database files to open the file. If you want to open a database file stored somewhere else on your computer or on another network, click the more link and browse to the file you want to open, and then click the Open button.

New Blank Database→

In the centre of the window is a link to create a new Blank Database. Use this link to make your own database from scratch.

Consider the following diagram showing an open database→

The new interface design of Access 2007 makes it easy for novice and expert users alike to get working right away. Now that we know a little bit more about the Getting Started page, let's examine the major pieces of the interface that is visible when a file is opened.



In this diagram, we can see the Office Menu and Quick Access toolbar present in the upper left-hand corner. At the bottom of the diagram is the Status bar, telling us that we are currently viewing a table in Datasheet view. Now let's explore the real power of Access 2007, including the use of tabs and the ribbon.

Command Tabs →

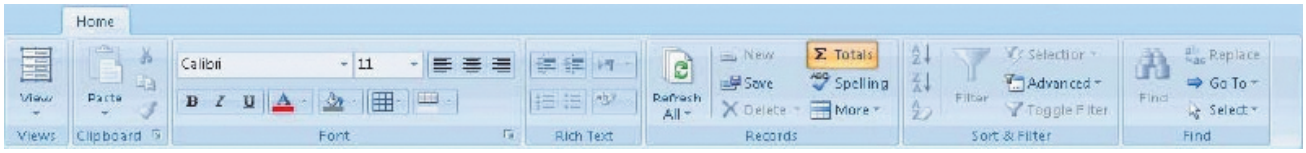
Along the top of the window are the command tabs:

In the past, the Office package made use of menus that contained a listing of commands. At their core, the command tabs are essentially the same thing as menus but with a few big changes. For starters, the grouping of commands in tabs is much more intuitive. The commands listed under each tab are also the only commands that are applicable to your current view of the database.

Access 2007 takes this one step further with the addition of contextual tabs. The tab labeled Table Tools - Datasheet appears only when you have selected a table in Datasheet view. This tab will contain even more specific commands that can be used on a table being viewed in Datasheet view and will only be visible when a table is being viewed in Datasheet view.

Ribbons →

Consider the Home ribbon tab that is selected in the diagram above. Beneath the tab is a listing of all commands that are performed most often on the currently selected object, contained in what Microsoft refers to as the 'ribbon':



The ribbon was designed to allow access to all functionality of a tab at once. Also, the commands in the ribbon are only the commands that are available for use at the time.

Navigation Pane→

On the right side of the Access window is the Navigation Pane. It is always visible on the left side of the screen, but can be expanded or shrunk by clicking the double arrows. The Navigation Pane allows quick and easy access to any of the database objects.

Click the pull-down arrow beside the Navigation Pane title to show a list of all object categories:

Object Tabs→

In previous versions of Access, any open database object was opened in its own window and designed to 'float' inside the Access Screen. When several database objects were open at once, it was difficult to navigate through all of the windows easily. Access 2007 has solved that problem by using tabs.

Simply click any of the tabs visible on the top to show the database object. Opening many database objects will create left and right facing arrows; click on the arrow to scroll that direction through the open database objects. If you want to close an object you are no longer using, click the Close button located beside the tabs.

Planning a Database→

Before you start using Access to create a database, take the time to answer a few questions:

- Why do you need a database? You want to keep track of the expenses made by you and your employees.
- Who will be using the database? Any employee of Warner Cousins will have access to this database.
- What kind of data would be extracted from the database? Total expenses of the company, total expenses by each employee, expenses by each category.

Once you have answered these questions, it is time to decide how to design the tables for your database. What fields of data do you need? What data types will the fields need to be? What tables would be important? Which fields will go in which table, and do the placements make sense?

Next comes the planning of relationships between the data. A big list of numbers doesn't mean much by itself, but when constructed based on other data, it becomes meaningful. And finally, make sure that you talk to everyone who will be using the database will be able to get the data they need. Let's examine some of the details.

You will obviously need an expense table that contains at least the following: who made the purchase, what did they purchase, how much was it, and when did they purchase it?

The payroll department already has a listing of the people who work for you:

- SIN (or company ID #)
- Name

- Address
- Phone Number
- Company Position

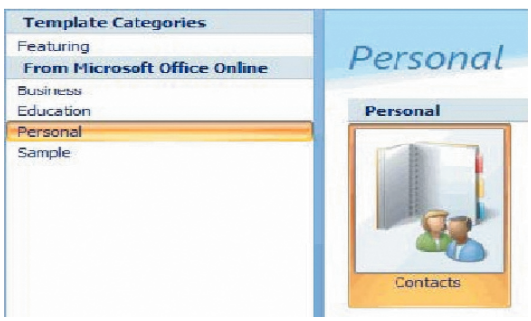
The database now should have two tables: an expenses table and an employee table. Now, there needs to be some sort of link between the two tables. You could use the name of each person, but that may become confusing, especially if your company grows into the hundreds. There is another option, however. You can use the SIN (or company ID) of each employee to tie their purchase to their personal information.

In database design, your most powerful tool is not the computer, but rather a piece of paper and a pencil (and a big eraser).

Not only can you easily change the information you might need, but you can also visualize the information.

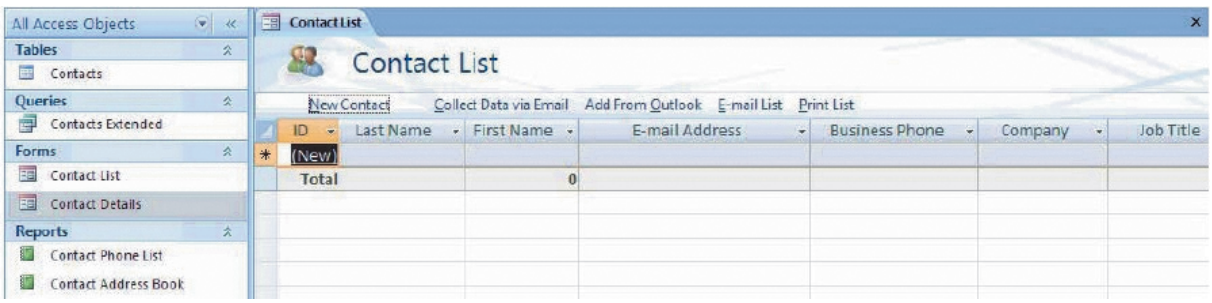
Creating a Database from a Template→

If you are just starting out with Access, or if you have a specific application in mind for a database, you can make use of the templates already provided in Access 2007. The templates are fully functional tables, reports, queries, and forms that are all related and ready to go - all you have to do is add the data!



To use a template →

- Choose a category in the left side of the window. For our purposes, let's start off with something basic. Access contains a straightforward Contact database under the Personal category.
- Choose Personal from the categories and then double-click the Contacts database to prepare to open it:
- Details about the template will be shown on the right-hand side of the screen, click the Download button to download it from Office Online and open it. When the template opens, close the Access Help window that appears.
- The template automatically opens the Contact List form which allows you to enter your own contacts one by one into the database. That's all there is to creating a database from a template! All of the objects are already established;

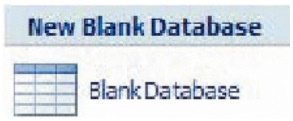


All that is required now is for you to enter your data.

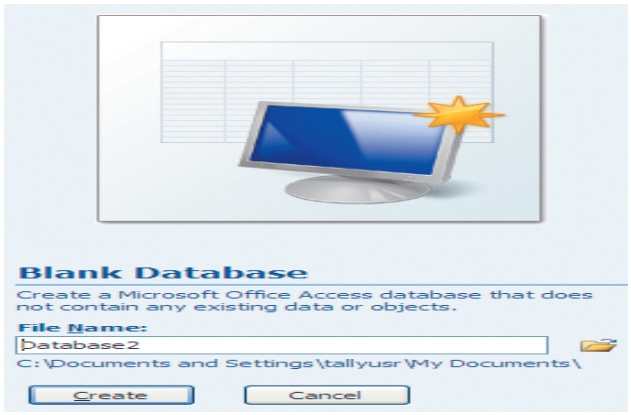
Creating a Blank Database →

Most of the time, the templates provided in Access will be sufficient to use as a base to get started. However, if you prefer to construct your database from the ground up, doing so is easy with only a few clicks.

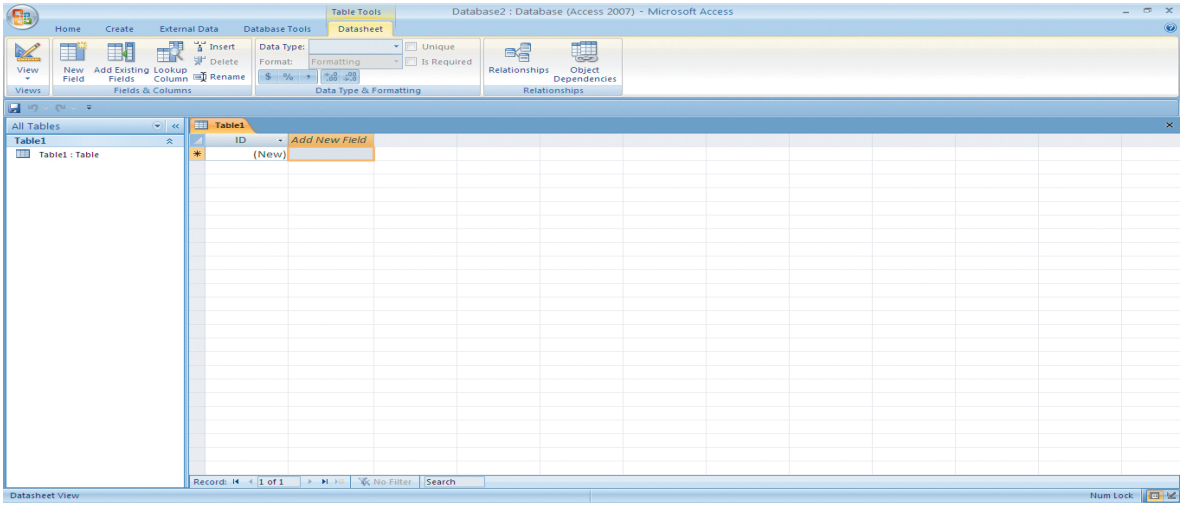
To create a blank database →



- From the Getting Started page, click Blank Database under the New Blank Database heading:

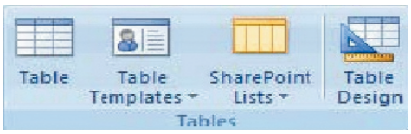


- On the right-hand side of the screen, give the new database a name by typing it into the File Name box.
- If you want to create the database in a specific location, click the small folder icon ( ) to the right of the text box. The new file path you select will be shown underneath the File Name text box; Access will by default use the My Documents folder:
- Finally, click the Create button. The new empty database will open with a single empty table contained inside:
- Now you know how easy it is to get started with a new database using Access. Later in this manual we will explore the usage of the different objects contained inside, as well as how to properly enter data into a database, or more properly, populate a database.



Tables→

You should be very familiar with the components of tables by now. We know a table is made up of several records each containing fields with data. Access also makes it easy to build and modify any component of a table using Design view, which we will cover later in this manual.



When designing a database, it is critical that you take the time to design your database carefully. Although it is not a difficult job to make some adjustments to a field, adding or removing fields in a large established database can be a real headache. It is important to communicate with everyone who will be using the database to make sure that everyone has the information they will need. Don't be afraid to build a database a little bigger than you think it needs to be; if you end up with unused fields they are much easier to take out than to put new fields in.

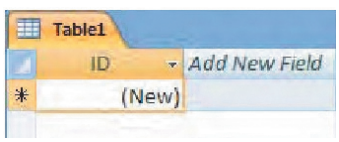
Creating a Table→

Access gives you the ability to create a table in a few different ways: opening an empty table and inputting values, using a template, or using Design view to construct your table by hand.

Use the Tables section of the Create ribbon to make a table:

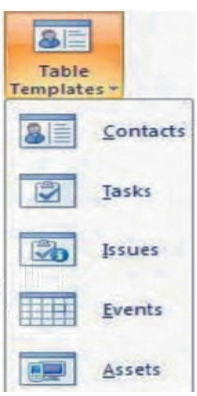
Empty Table→

- Click the Table command to open a new empty table A new tab will open, containing an empty table in Datasheet view:

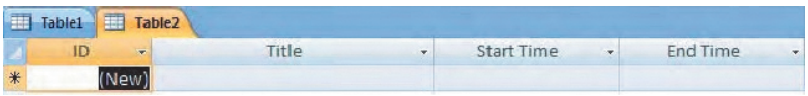


- Click inside the Add New Field column and start entering data. Press Enter to keep adding fields to the record, then press Tab or click the command to make a new record.

Table from Template→



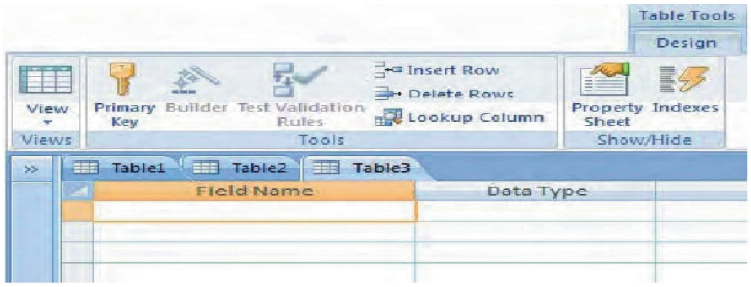
- Click the small pull-down arrow beside the Table Templates command to see a short list of available templates:
- Click a template from the list; it will open a new empty table in the main part of the Access window:



- Press Enter on the keyboard to advance to the next field, then press Tab once you have reached the last field or to make a new record.

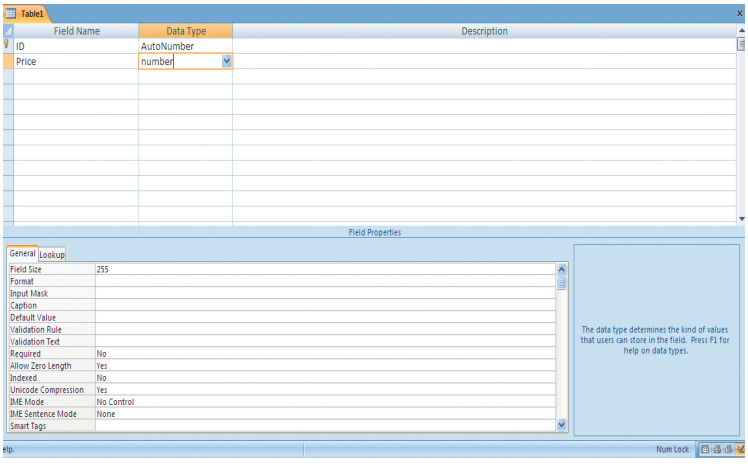
Table Design View→

- Click the Table Design command to open a new blank table. A new section of Access we have yet to explore will appear: Design view for a table:



- Design view includes its own Design ribbon in a contextual tab. You have the ability to add a primary key, construct custom formulas, insert or delete different fields, and more.
- Using Design view is more in-depth than simply entering data into fields. You can specify the field name, its data type, and give the field some sort of description if you like.
- At the bottom of Design view is the Field Properties section. Here you can modify all of the properties of a particular field.

For example, if you want to have a Price field in your database:



- Give the field a name, choose a data type for the field.
- A data type can be a word, number, currency, date, time, etc.
- The properties of the Price field (once defined as a number) include how large a price it can be, the number of decimal places, if the field should contain a default value (like $5.99), and more. As we use tables more we will explore more of the details regarding Field Properties.

Entering Data→

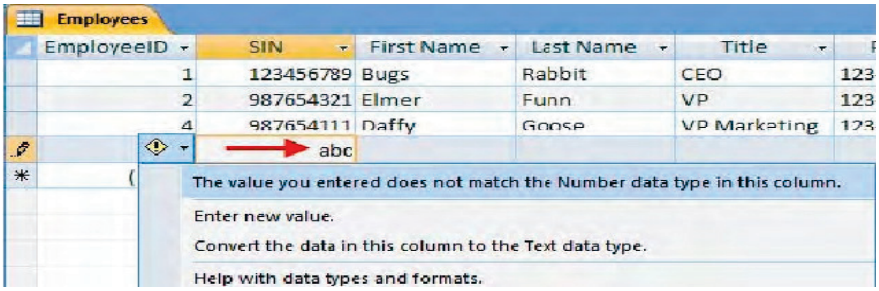
Using a table→

Access 2007 provides you with a few ways of entering data. You can enter in the data manually, use a form, or use the Import commands in the External Data ribbon.

To enter data manually→

- Open a table in Datasheet view by double-clicking its name in the Navigation Pane. If you make an error while entering data, like accidentally entering a word into a number field, Access will prompt you with an error stating so.

- if you try to enter non-numeric characters into the SIN field of the Warner Cousins database, you will see the following appear:



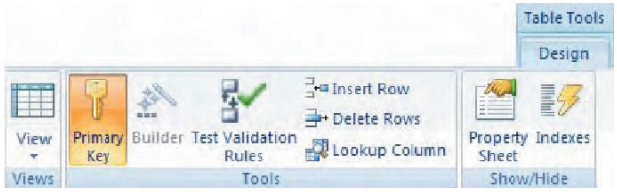
- There may be an instance where it is necessary to have both letters and numbers in the same data field (such as the Phone field). Luckily, the Text data type allows you type in any characters you like.

Managing Table Data Entry→

In the final lesson of this section, we will explore some more advanced table data entry techniques. These methods, combined with all of the controls that can be enforced from previous sections, help protect your database from bad data entry.

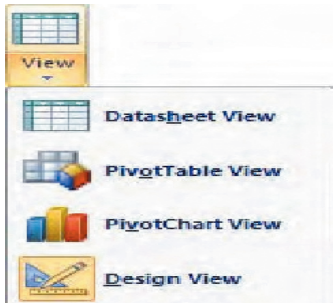
Using the Table Design Ribbon→

Access 2007 features a special contextual tab that deals with Table Design:



Views→

This command switches back and forth between the different views of a table:



Primary Key→

This command toggles the primary key property for a field on and off. Although relatively rare, it is possible for a table to have more than one primary key.

Builder→

Use this command to activate the expression builder. The expression builder is used to create logical expressions used to help ensure data is properly entered into a table. We will explore the use of this command in this lesson.

Test Validation Rules→

This command will check any logical expressions built with the expression builder as well as other properties of a table to ensure there are no inconsistencies.

Insert Row→

Use this command to insert a new field above the currently selected row in Design view.

Delete Rows→

This will remove the currently selected field from Design view.

Lookup Column→

A lookup column is a special type of combo box used to enter data into a table. You can fill the lookup column with your own data, or use data from another table. Lookup columns are very useful in using information contained in a different table. We will explore lookup columns in this lesson.

Property Sheet→

In addition to having field properties, each field has another set of properties you can modify that deal with more advanced properties. Though some are duplicates of the field properties, most of these properties are beyond the scope of this manual.

Indexes→

This command is used to modify the background properties of an index you can apply to a field.

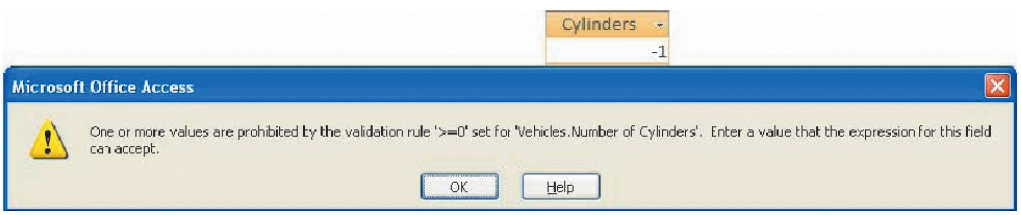
How to Validate Data→

In addition to adding protection like required values and input masks, you can also add validation rules to your database to ensure that data entered makes sense.

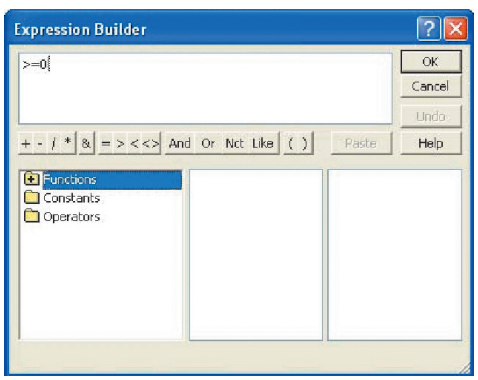
For example, consider the Vehicles table used in the last Step-By-Step. The Number of Cylinders field has a default value of 6 and the Field Size is defined as Integer, which prevents decimal numbers from being entered. The field Description states that if a vehicle is equipped with a rotary engine (one that has no cylinders) that 0 should be the value. Therefore, a data entry is valid if it is a whole number greater than or equal to zero. However, no precautions are in place to prevent someone from entering a negative number of cylinders, a data entry that does not make sense.

Validation Rule	>=0

- By clicking in the Validation Rule box, you can enter a simple expression, > = 0.
- This will prevent someone from entering a negative number of cylinders:



- Back in Design view, you can click the button beside the Validation Rule field to launch the Expression Builder:



- The Expression Builder lets you create customized validation rules, expressions, logical functions, and much more. We will explore the basic functionality of the expression builder later in this manual.

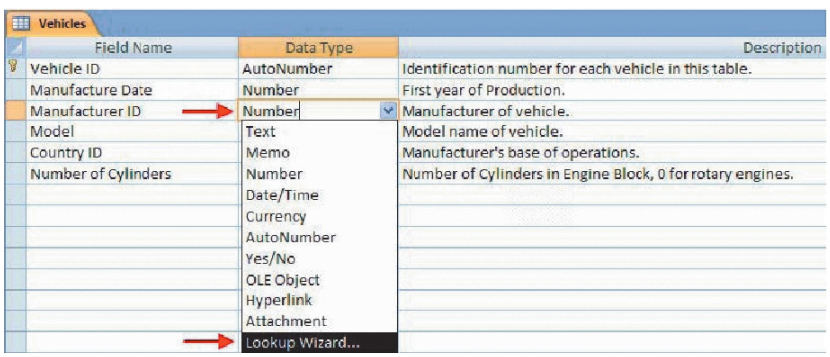
Creating a Lookup Field→

The current Vehicles table has been populated with some information. We already established the relationships with the Countries and Manufacturers tables. However, having a Manufacturer ID of 6 and a Country ID of 3 is not very meaningful when looking just at the Vehicles Table:

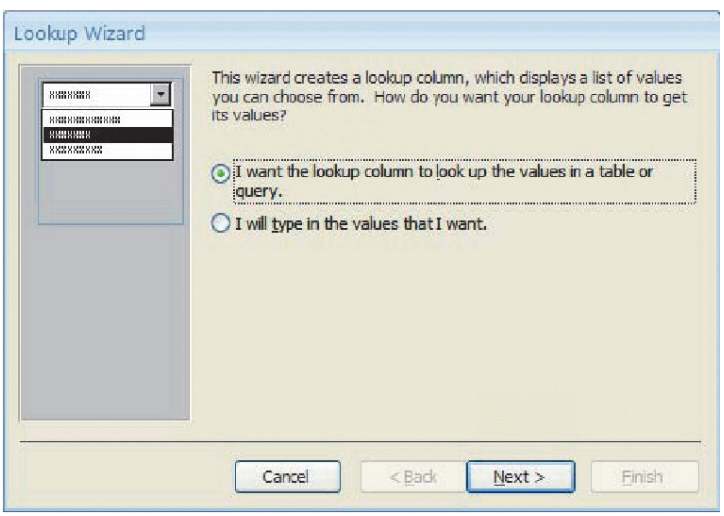
Fortunately, Access features something called a lookup field. It allows you to use the actual Manufacturer name and

Country name to enter data in the field. Creating a lookup field is easy; however you must first delete the relationship(s) that exist in the field.

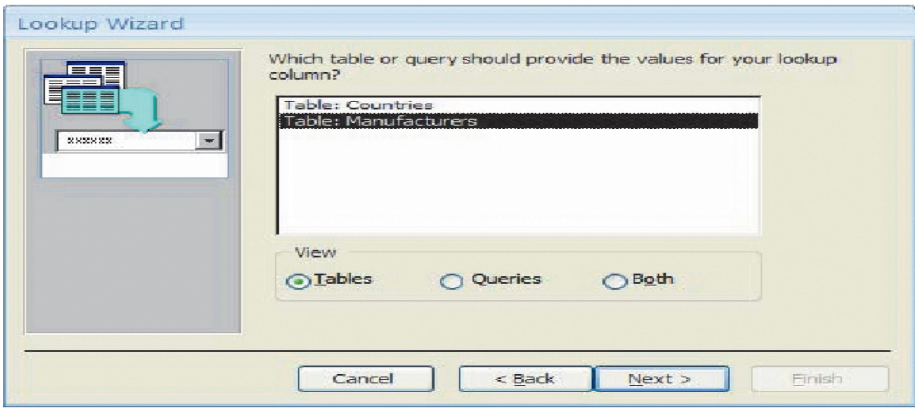
- First, open the Vehicles table in Design view. Click in the Data Type cell of the field you want to turn into a lookup table and click Lookup Wizard.



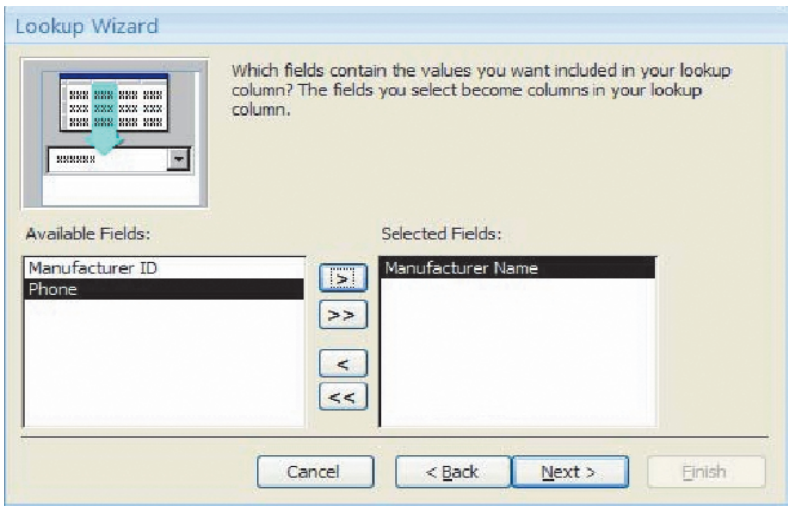
- The Lookup Wizard will appear. In the first step, select the data source you will use for your lookup field. In our case, we want to use the data contained in the Manufacturers table:



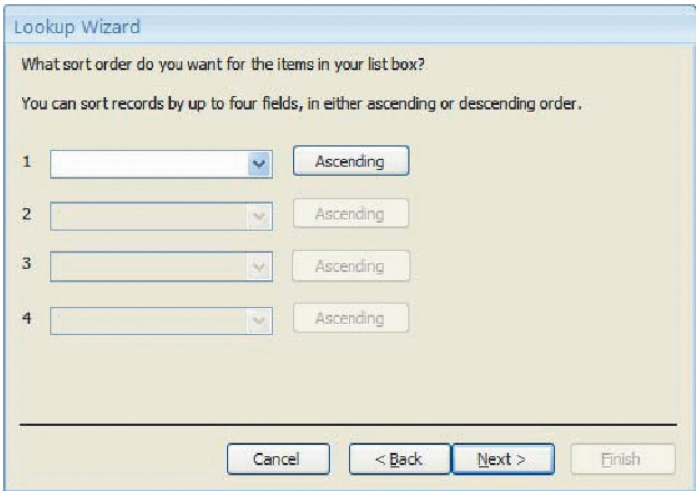
- The next step allows you to choose which table (or query) contains the lookup values; in our case the Manufacturers table:



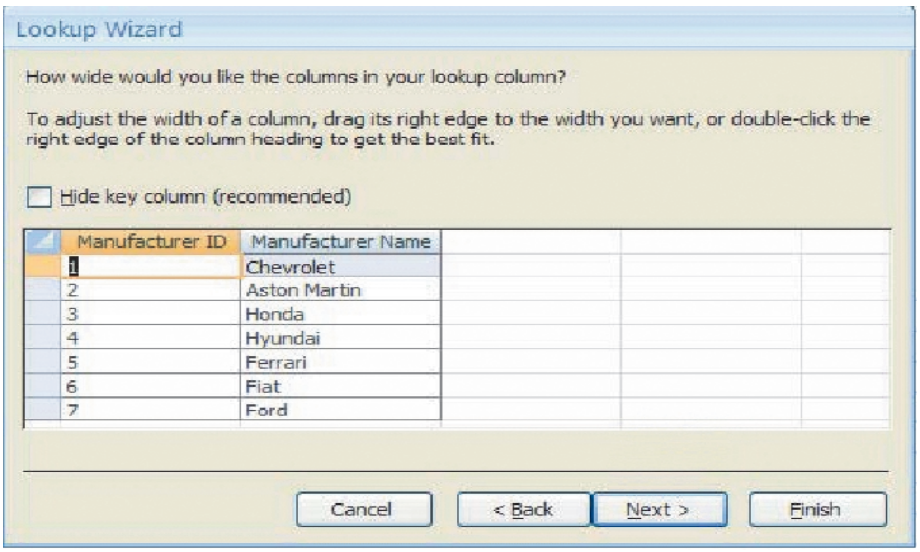
- The next step lets you choose which field or fields in the source table you want to use for your lookup field. In our case, we want to show the Manufacturer name instead of just the ID:



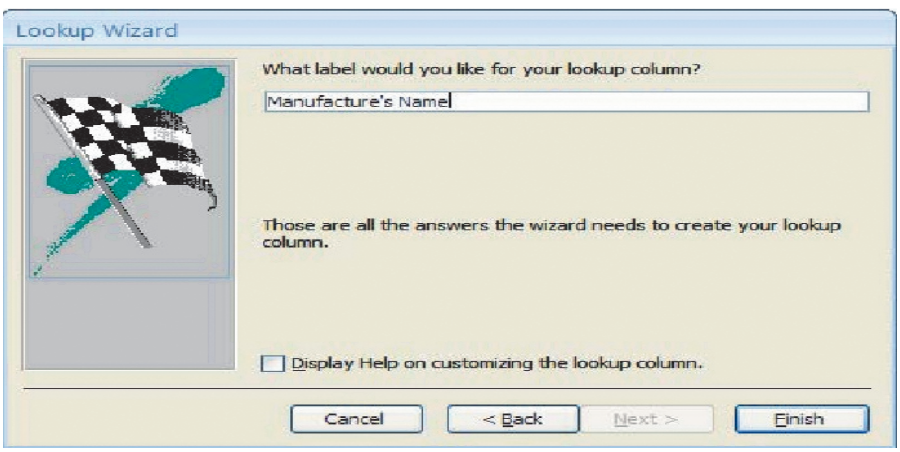
- In the next step you have the option to sort the values that will appear in the field in ascending or descending order. If you do not specify anything in this step, Access will automatically apply an ascending order on the field that was used to create the filter:



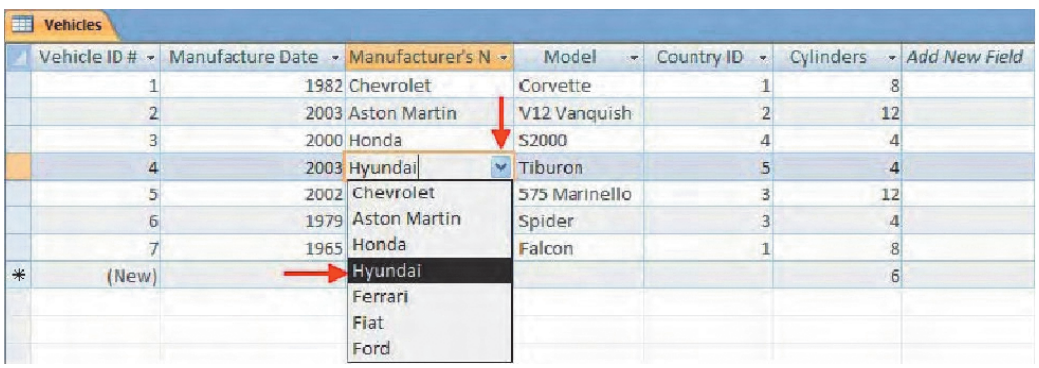
- The next step allows you to move your mouse to the edges of the column and click and drag to adjust the size. You can also opt to show the primary key column, which will show the corresponding primary key for each value in the lookup field:



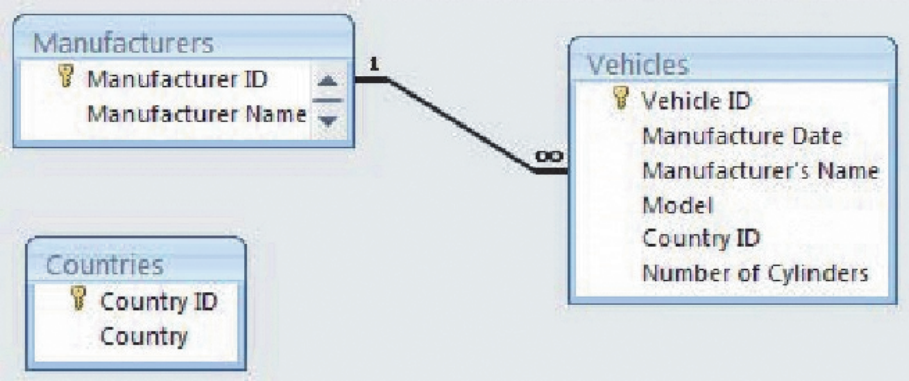
- The final step of the Wizard will give the lookup field a name. This will replace the column name of Manufacturer ID. Click Finish:



- Return to Datasheet view once the Wizard completes. If you click in the Manufacturer's Name column of data, the field becomes a combo box. If you need to change the value to something else, click the pull-down arrow to see a list of available values:

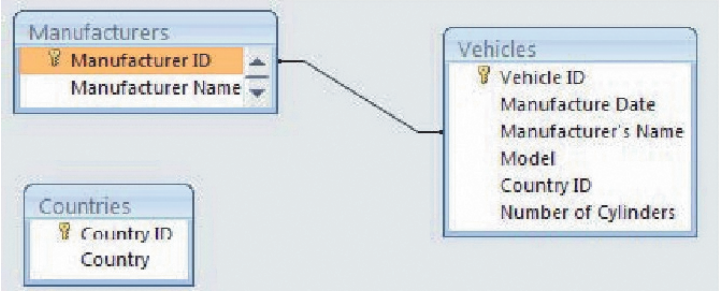


- As part of the lookup field creation process, Access created a basic relationship between the Vehicles and Manufacturers table:



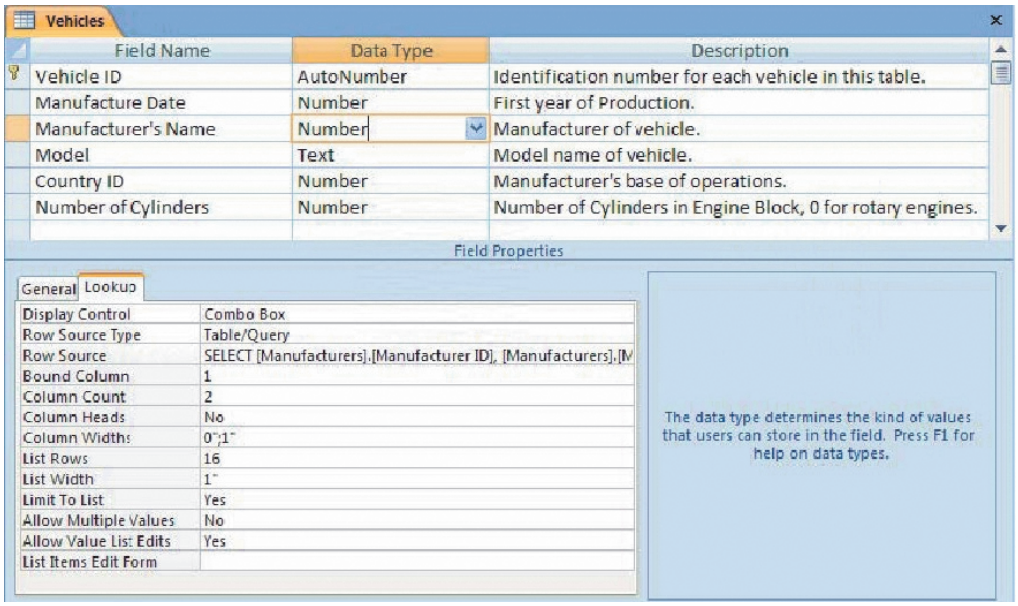
- However, the relationship is not a strong one. Right-click the black line joining the two tables and click Edit Relationships:

- Click the Enforce Referential Integrity check box and click OK. The full relationship will be restored:



Modifying a Lookup Field →

Now that you know how to establish a lookup field, you can modify certain characteristics of the field to suit your database's needs. If you open a table in Design view, you can view the lookup field properties by clicking the Lookup tab at the bottom of the window:



Relationships→

Creating and Removing Table Relationships→

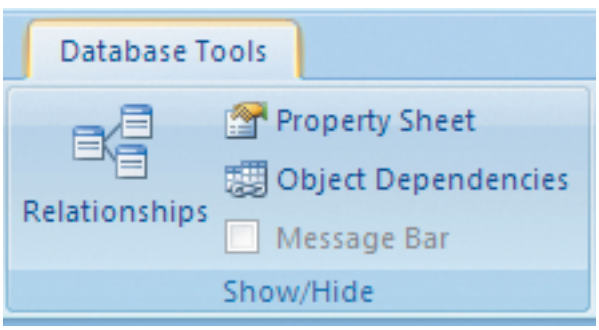
In this section we will explore the staple that really makes a database work: the relationships that are established between the different tables of data. When designing a database, this is the most challenging step and often the place where most of the confusion with databases arises. Fortunately, databases are nothing more than tables of data that are related.

Consider the following simple database:

Expenses			
Employee ID	Date	Expense Type	Amount
2	5/7/2006	Erasers	10
2	5/25/2006	Lunch	50
1	6/1/2006	Flight	600

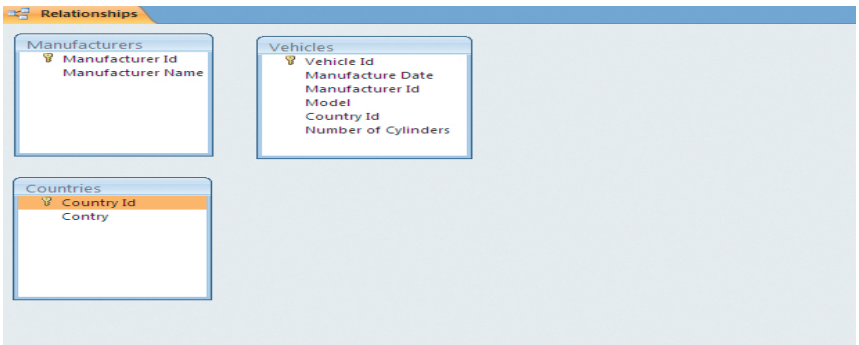
Employees				
Employee ID	Name	Address	Phone	Title
1	Bugs Rabbit	42 Carrot Dr	555-1212	CEO
2	Elmer Funn	123 Wabbit Way	555-9876	VP

Imagine your database has a table of employees, and a table of expenses that have been made by your employees. As time goes by, the Expenses table will grow to become quite large. You wish to make a query that will find out the phone number of every employee that submitted an expense. It is impractical to place the employee phone number in the same table as the expenses. It will create a lot of extra data that is not really needed if there is another table containing employee data elsewhere. The relationship between the two tables is created because of the two common fields, EmployeeID-. In particular, the Employees table and the Expenses table are in a "one-to-many" relationship, meaning that one entry in the Employees table can relate to many entries in the Expenses table.



Knowing this, we can add two relationships to our expanded Vehicles Database. You can view the relationships by clicking the Relationships command in the Database Tools ribbon:

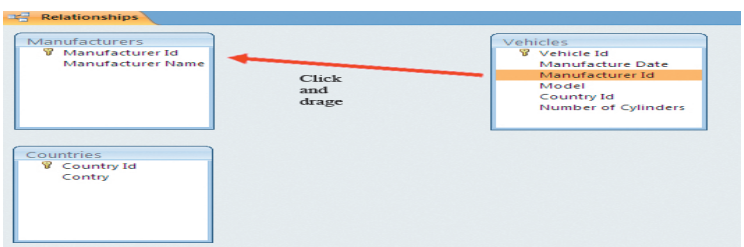
Consider the following tables:



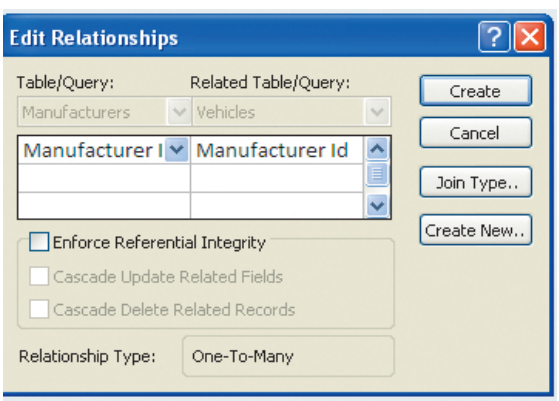
Instead of naming every country and manufacturer in the Vehicles table, we can lighten the size of the Vehicles table by taking those two pieces of information and storing them in a separate location. In a database of this size this may not seem like that big of a deal, but as we proceed through this manual, the reasoning will become clearer.

Make and Country in the previous Vehicles table are replaced by Manufacturer ID and Country ID. The Manufacturers and Countries tables listed above contain only the respective ID and name for each record. However, Access does not automatically recognize the relationships by itself; we must tell it which fields relate in these tables.

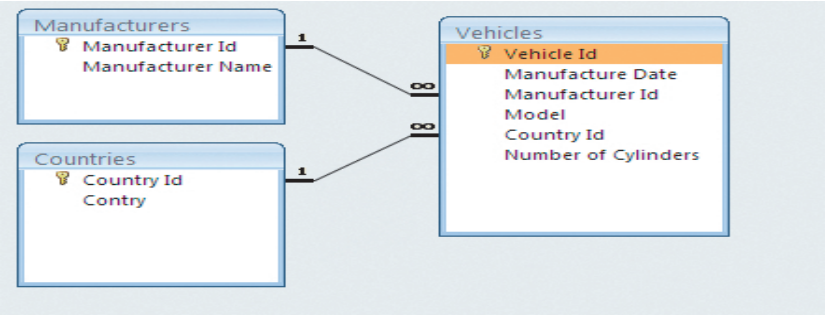
- Click on the database tools ribbon, Show hide group, relationships button to show relationships window.
- The contextual design ribbon appears click on the show table button in the relationships group.
- Add tables you wish to relate click on close.
- To establish a relationship between the Vehicles and Manufacturers tables, simply click and drag the Manufacturer ID field from one table to another:



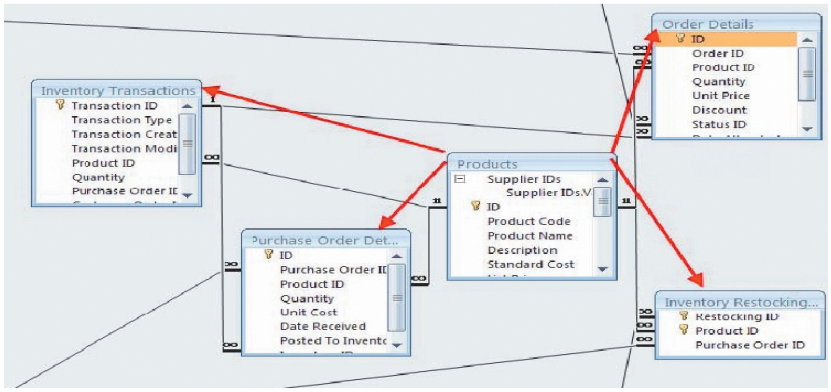
- When you release the mouse button, you will see the Edit Relationships dialogue box:



- Access has determined that the style of this relationship is One-To-Many, based on the data that was collected from the drag and drop operation. Before clicking the Create button, you should click the Enforce Referential Integrity check box.
- Referential Integrity is a set of rules and conditions that make data entry into databases safer. You should try to enforce referential integrity whenever possible. It insures that all related fields are valid when considered together in a database, and prevents you from accidentally deleting related data. To make referential integrity work, the following three conditions must be satisfied:
- The matching field from one table is a primary key or has a unique index. (True: Manufacturer ID is the primary key)
- The fields in the relationship have the same data type. (True: both fields are numerical)
- Both tables are stored in the same database. (True: both tables are in the same database file, not a linked table.)
- Since all of the necessary conditions have been satisfied, click Create to establish the relationship:



- You can see the one-to-many relationship in the diagram above. One Manufacturer ID from Manufacturers may correspond to many Manufacturer IDs from Vehicles.
- Now let's examine the relationships in the Northwind sample database. As you can see in the diagram below, there is a lot of action happening in this database!
- Let's examine the Products table in this database:



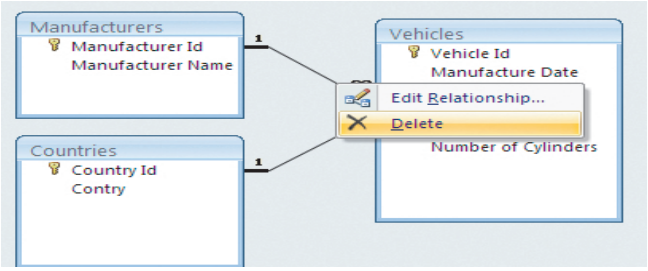
Each product record contains many attributes describing the nature of the product that Northwind sells, one of which is an ID field. In fact, each relationship in the Product table is based on the ID field. There are four relationships denoted by black lines coming from the ID field, relating to Inventory Transactions, Purchase Order Details, Inventory Restocking Details, and Order Details. Consider the relationship with the Order Details table. One product that Northwind sells has the potential to be sold many times, therefore each sale of each product is logged in the Order Details table. The Products table is in a one-to-many relationship with the Order Details table.

Creating the relationships is very simple if the fields in your tables have been well planned; simply drag and drop fields.

When deleting a relationship, remember that doing so can have a big impact on how the database works. Make sure you actually do need to remove the relationship!

Deleting relationships →

- Deleting a relationship in the Relationships window is easy, just right-click on the relationship you want to remove and click Delete:



- Access confirms that you want to delete the relationship, click -Yes- to confirm.

Understanding Field Properties →

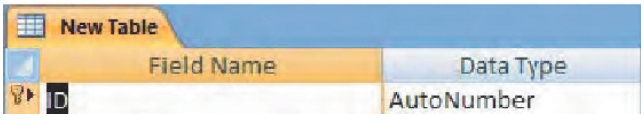
Every field in every table in every database has properties. In fact, you will learn that nearly everything in the entire Access program has properties of some type to modify! To see the field properties of a certain field, you must first open a table in Design view. Consider the Employees table from the Northwind sample database:

Field properties are visible in the bottom half of Design view. Each field name has an associated data type. Each data type will have different properties that you can define to make the table contain exactly the data you need. We will explore Field Properties in depth later in this manual.

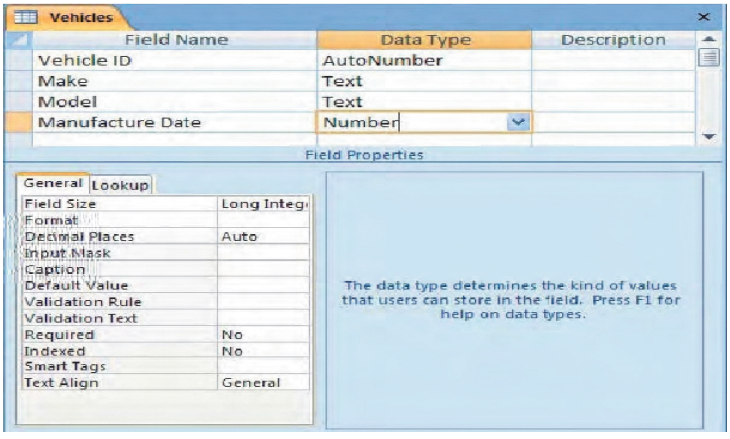
Adding a Primary Key to a Table→

If you are just starting with Access, chances are you have been using the Table Wizard to help construct tables. One of the nice things about the Wizard is that it can automatically define a primary key for you. The Wizard is great for getting going, but once you become more comfortable with databases in general, you will likely build all of your tables using Design view.

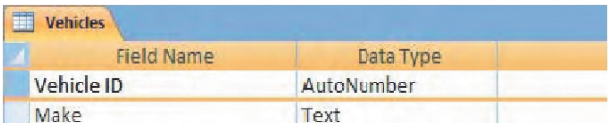
In previous versions of Access, a primary key was not automatically defined when creating a table in Design view. You were prompted when you were ready to close and save the table. When constructing a table in Design view using Access 2007, a generic primary key is already assigned:



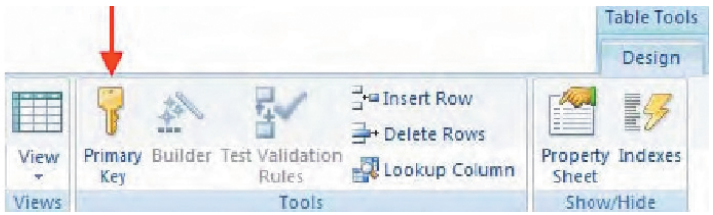
- However, consider the following table which does not contain a primary key:



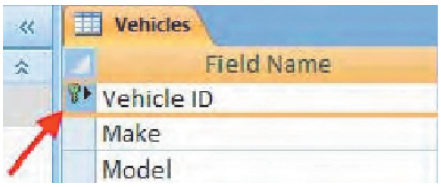
- Currently this table does not have a primary key. If you recall, a primary key is used as some sort of unique identifier that separates every row in the table from every other. Vehicle ID is a good candidate for a primary key because every one of the IDs is different. To make it the primary key, click the light blue box beside the Vehicle ID cell to select the row:



- Now click the Primary Key command in the Table Tools - Design ribbon:



- Primary keys in tables are denoted by a small key in the blue box beside the cell name:

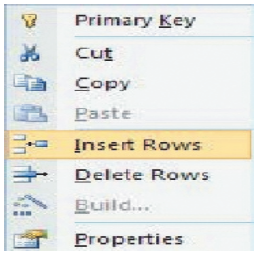


Inserting, Deleting, and Moving Fields →

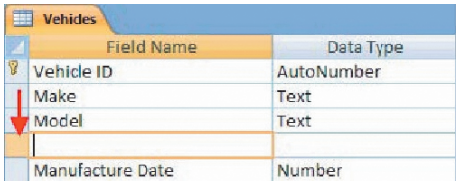
Let's continue with our vehicle database example. Access lets you easily insert new fields, delete useless/unused fields or fields that are not relevant to the data, and move the order of fields in a table. The easiest way to perform these tasks is by using the table Design view.

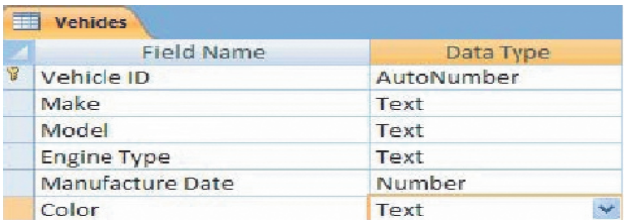
In this example, we will add two more rows to the vehicle table: Engine type and Colour.

- To insert a new field, either click in the empty cell beneath the last row in Design view and enter the data or insert a row between two existing rows. To demonstrate this, we will right-click the Manufacture Date field and click Insert Rows:

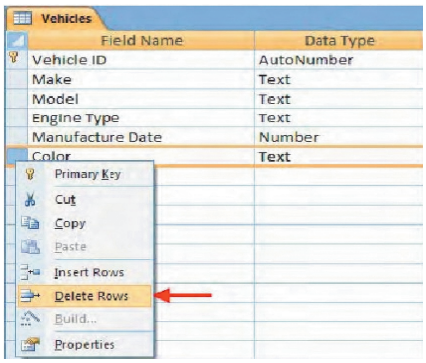


- This will create a new row between Model and Manufacture Date:
- Type Engine Type for the field name and Text as the Data Type
- To insert the Colour field beneath Manufacture Date, simply click in the next empty cell in the Field Name column and type Colour as the name; and Text as the data type:

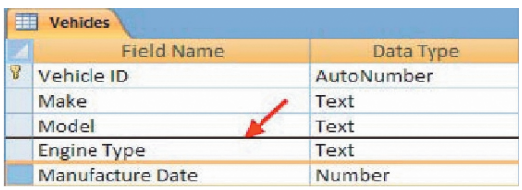




- In order to delete a row, first make sure that you remove any dependencies or relationships that may exist with other database objects. Access can help you with this task, but to be on the safe side, you should first make a backup copy of the database or the table by using the Save As command. Once you're ready, simply right-click on the blue box beside the field name and click Delete Rows:



- To move a field, click the blue box beside the field you want to move to highlight the row. Click the field again, hold down the left mouse button and then drag the field up or down through the rows of Design view.
- You will see a bold black line between the various fields as you move:
- When the black line is in the location you want to move the row, release the mouse button.



Formatting Tables→

We have entered all kinds of information into a table in Access, but so far we have only typed in raw data. In this lesson we will learn how to make tables in Access easier to use and more robust.

Formatting Number Fields→

There are three types of number fields in Access: AutoNumber, Number, and Currency. To apply this new format, first open a table in Design view to adjust its field properties.

AutoNumber→

The AutoNumber data type is used by Access to automatically count up by one or assign a random number each time a new record is added to a table. Auto Numbers are usually used as primary keys to ensure uniqueness in data. If values 1, 2, and 3 were used as an AutoNumber type, and you delete record 2, the number 2 is not reused as an AutoNumber.

Number→

The Number data type is a more general number that can be used and formatted in many ways. Field Size indicates what data type the number it will be: either Integer for whole numbers, or Double for

decimal values or very large positive/ negative values and/or decimal values. You can also assign an input mask, a default value, and validation rules to a number (we will cover these topics later).

The only limitation on a number field is that the values inputted can only be numbers! If you try to enter any letters of the alphabet, Access will warn you that you are attempting to enter an invalid data type into the field.

Currency→

The Currency data type is very similar to the Number data type; the only difference is that a currency is permanently defined as a Double data type.

Text→

The Text data type is probably the most overall used data type in a database. Its properties are similar in nature to the

Number data type, meaning it can have an input mask, validation rules, and a default value. The IME Sentence Mode, IME Mode, and Unicode Compression all deal with translation properties when converting a database in one language to another, like from Japanese to English. (These features are beyond the scope of this manual.) Text fields can contain essentially every letter, character, and number. Text fields can also be set for a certain number of characters; 255 characters is the maximum size. Text fields in Access 2007 feature a new property, the ability to align text inside a field. This field is found at the very bottom of the list:

Memo→

The Memo data type is very similar to the Text data type. The only real differences between the two are that a memo field can be much larger, up to 65,636 characters (roughly 35 pages of solid text!) Memo fields in Access 2007 also let you only append data to a memo field. That is, when you attempt to add data to a memo field, it will only be added to the end. You cannot overwrite any previous memo information.

Queries→

Creating Queries→

We now have come far enough to get to the real functionality of a database: using a query. Having large amounts of data is fine, and having nice looking and well-designed forms is great, but if you can't pose a question to the database and find a result, there is not much use for a large list of data. In this lesson we will learn about queries and how they work.

What is a Query→

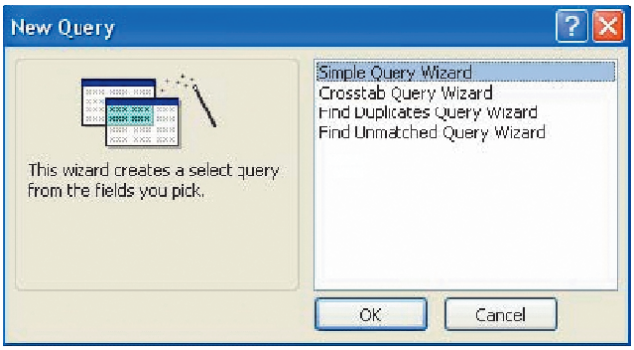
A query is a question that is asked of a database control program about the data it contains. We specify what particular fields we are interested in finding out, tell the database where to look for those fields, and specify any conditions under which to search.

Queries are primarily built from tables, but Access gives you the ability to construct a query based on the results of another query. Such 'nested queries' may require more computer memory and resources in order to execute but if constructed with care, can save a lot of time, especially when dealing with very large databases. For the purposes of this manual, we will keep things simple and stick to small and simple queries. Plus, the great thing about queries is that they are only questions asked about data that is already there. If you get query results that are completely off the mark, no problem! The data is untouched, so provided there is no design flaw in your database, only the query needs to be adjusted.

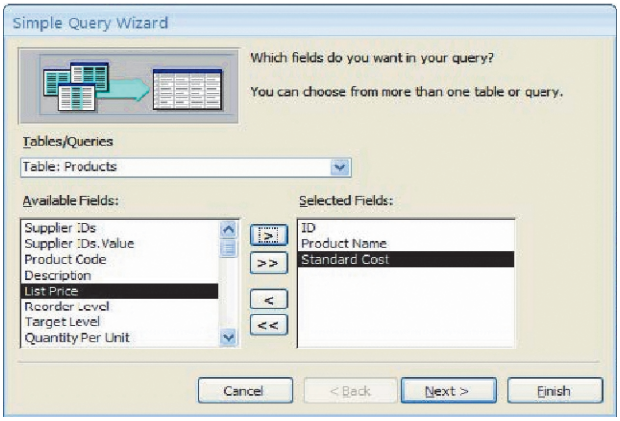
Creating a Query with the Wizard→

- To create a query using the Wizard, click the Query Wizard command in the Create ribbon:

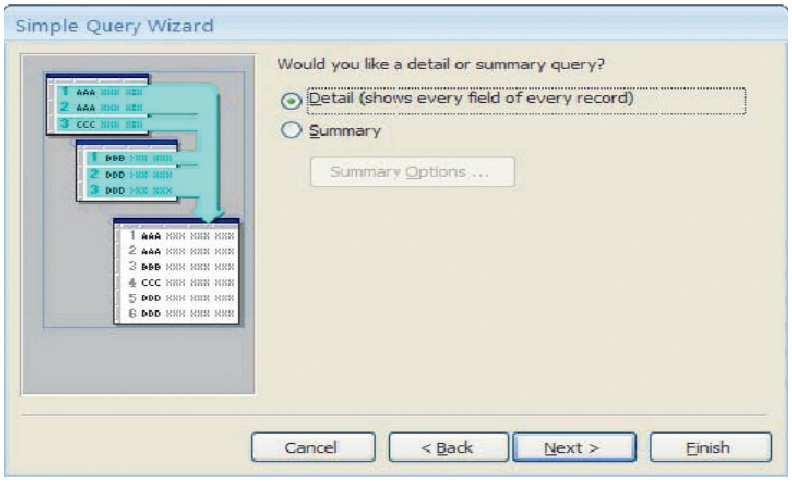
- The Wizard launches, allowing you to select which type of query to build:



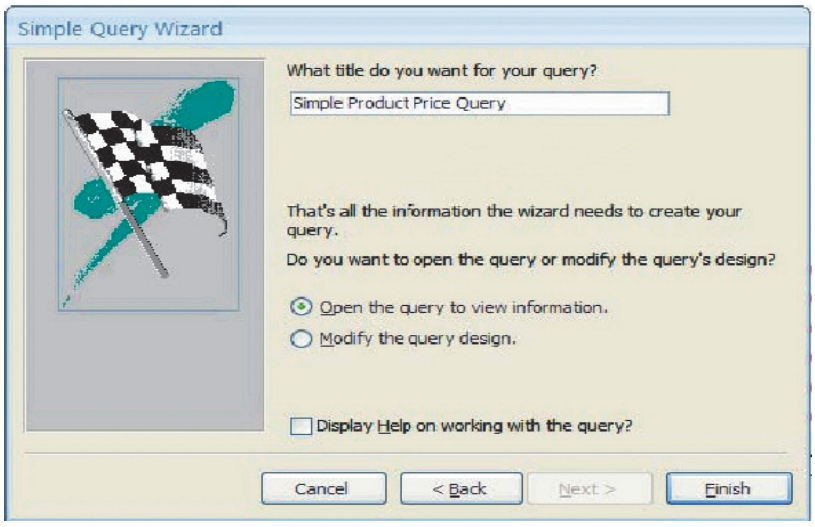
- For the purposes of this manual, we will demonstrate a simply query that will retrieve the product ID, product name, and price of every product in the Northwind sample database. This type of query is defined as a select query, one that is used solely to retrieve information.
- The next step of the Wizard is selecting which fields you want to use in your query. This step of the Wizard should look familiar: it's just like selecting fields to use in a form.
- In the Tables/Queries combo box, select Table: Products. Highlight ID and click > to move the field to the Selected Fields list. Repeat for Product Name and Standard Cost:



- The next page of the Wizard gives you the option to apply a few summary calculations to the field like the maximum value, minimum value, and the average. However, we want to see all products, so leave the Detail radio button selected:



- The final page of the Wizard lets you name the query. A long and meaningful name is recommended. Just like in the creation of a form, you have the option to open the query right away or modify the design in Design view:



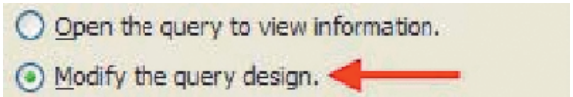
- Click Finish to view the results of the query:

As you can see by the diagram, the query results are shown in what is essentially Datasheet view. The result of a query is essentially a table complete with its own rows. Though more advanced query functionality is beyond the scope of this manual, you can actually use the results of a query to construct a table.

Using Design View to Modify a Query →

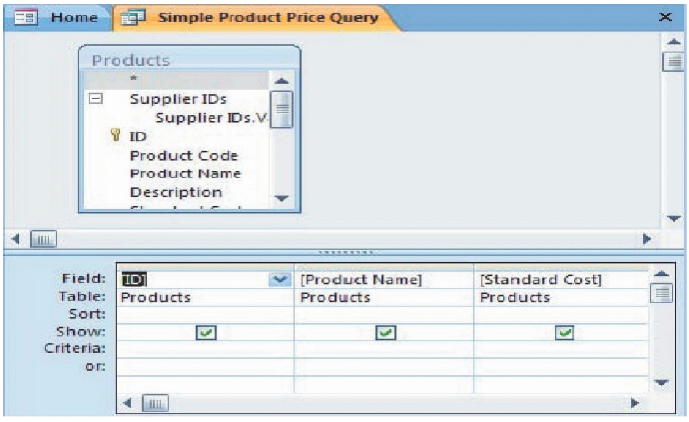
As you gain more proficiency with Access, you will reach a point where using just the Query Wizard will not be sufficient to get the results you are looking for. Therefore, you can use query Design view to modify any attribute of a query you like.

- To access Design view after using a wizard, select the "Modify the query" design radio button:



- If you wish to modify a query that already exists, double-click the query object in the Navigation Pane to open it in Datasheet view. Then use the View menu to select query Design view:

- Either way, you will be shown the following view:

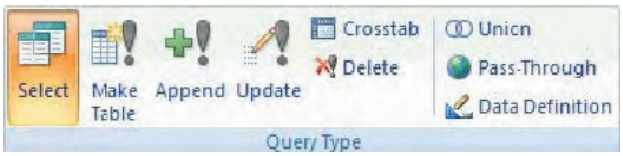


- The table or tables that were used in the query are present at the top of the window, while the various attributes that were specified during the design of a query are listed at the bottom. Note that the primary key is shown in the table as a small key icon. You will also see six different row listings at the bottom of the window.
- The Field row will let you will see all of the fields that are available for use in the query (in this case the attributes of the Products table). The second row down is the Table row, where you can specify which table you want to use fields from. The Sort row lets you sort the results of the query in ascending or descending order (or no order at all, but rather the order in which the query happened to find data first).
- The Show checkbox will determine if the field will actually be shown in the query results. (If an item is present in a query but does not have the Show checkbox marked off, it will still be considered in the query but the data that was used to satisfy the query will not be shown.) The Criteria row lets you enter a logical operator and a condition that any displayed data must satisfy.
- We have seen the results of finding all products in the Products table. If we want to show only the items that are more than $50 to purchase, we can enter the criteria '> 50.' This expression contains a logical operator (greater than). Other operators include less than (<), equal to (=), and not (!).

Query Design view also contains its own contextual tab. Though much of the functionality is beyond the scope of this manual, let's take a quick look at what each section of commands does:

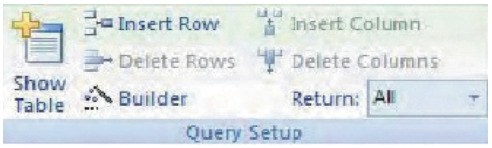
Results→

The Results section of the query Design ribbon lets you switch between views using the View menu and execute the query.



Query Type →

This section of the ribbon allows you to modify properties of the query itself. Use these commands to make action queries that will perform some operation on the data in your database.



Query Setup→

Use these commands to modify attributes of a query as well as construct more elaborate search criteria.

Show/Hide→

The Show/Hide commands are used to view and modify different background attributes about the query and the data it will display.

Using Queries→

To execute a query, you simply have to double-click the query name in the Navigation Pane. The results will be displayed in a new tab in Datasheet view. Since a query is not a bound object, you can delete a query without fear of deleting any data in your tables. But be careful if you do delete a query, because there might be another query, form, or report that uses the query to retrieve data for display to a user. If you eliminate the source query, the dependent object will not function properly.

Basic Queries→

In the last section of this manual we will deal with queries. Queries are really the second most important objects in a database (next to tables) because they have the ability to find information for you.

Using AND OR Operators →

If you recall the Filter by Form section of this lesson, we went searching for all products costing $7.50.

Products Query

ID	Product Name	Standard Cost
3	Northwind Traders Syrup	$7.50
21	Northwind Traders Scones	$7.50
74	Northwind Traders Almonds	$7.50
######		$0.00

Before you entered the $7.50 filter criteria, you might have noticed at the bottom of the Filter by Form window that there are two tabs active: Look For and Or. If we wanted to search for products that cost $7.50 and products costing more than $12.75 (or both), simply click the OR tab and enter more search criteria. As you add more OR searches, more OR tabs will appear to make your search as specific or vague as you require.

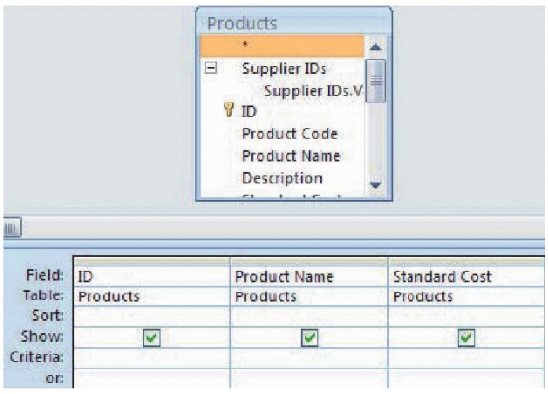
When dealing with AND and OR operations, it is important to understand how they work on a logical level. These operators require two pieces of input and produce one output, either true or false.

The AND operation is perhaps the easier to understand. Both conditions of AND must be satisfied in order to produce a true result. For example, if you are making a cake, you need to have wet and dry

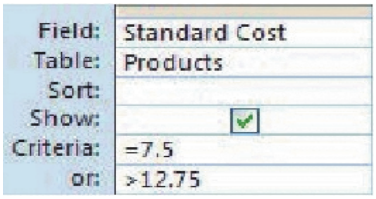
ingredients mixed together. If you have wet and no dry, or dry and no wet, or neither, you cannot make a cake.

The OR operation is true as long as one condition is true. Let's say you want to go and see a movie, but you will only go if you have at least one friend to go with. You ask Alice and Bob if they want to come. If Alice and Bob can both come, then you will go to the movies. If Alice can make it but Bob can't, you will go, and vice versa. If neither Alice nor Bob can go to the movies, you are not going to go either.

The best place to apply AND/OR operators directly is using Design view of a query (or query results). Let's take a look at the Design view for the simple products query we have been using:



We would like to see the products that cost either $7.50 or greater than $12.75. To calculate this, specify the criteria in the Standard Cost field of the Products Query:



Each successive condition you enter in the column is called a where clause; you can add several where clauses to help find more specific values. For example, if you own a company and lost the paper copy of an invoice, and you knew that the total was $960, entering the =960 criteria will consider only those records that match. When designing queries or filtering criteria that use AND operations, you essentially add more fields to a query and give each one a specific criteria. For example, if you know that the missing invoice was $960 and sold by Salesperson A; enter the exact criteria into Design view.

Should you not get the results you were looking for, don't resort to merely trying different criteria that don't make sense to your situation. Think it out and ask why it isn't working or giving you the results you thought you should be getting. Another option for troubleshooting queries is to clear all of the criteria in your query and add it back one condition at a time. Make sure that before adding another field, the results of the previous query are accurate for your purposes.

Use of IIF Functions→

The IIF function is used in the background of Access with VBA (Visual Basic for Applications, a programming language).

Though we will not directly cover its use in this manual, its use should be familiar to you, as it works like the OR operation. If you recall the example of the OR operator, you know that you will go to the movies as long as you have someone to go with. The IIF function takes this a step further by saying if you have no friends available to come to the movies with you, you instead will go to the gym. If you get more involved with database work in the future, this is a very commonly used function.

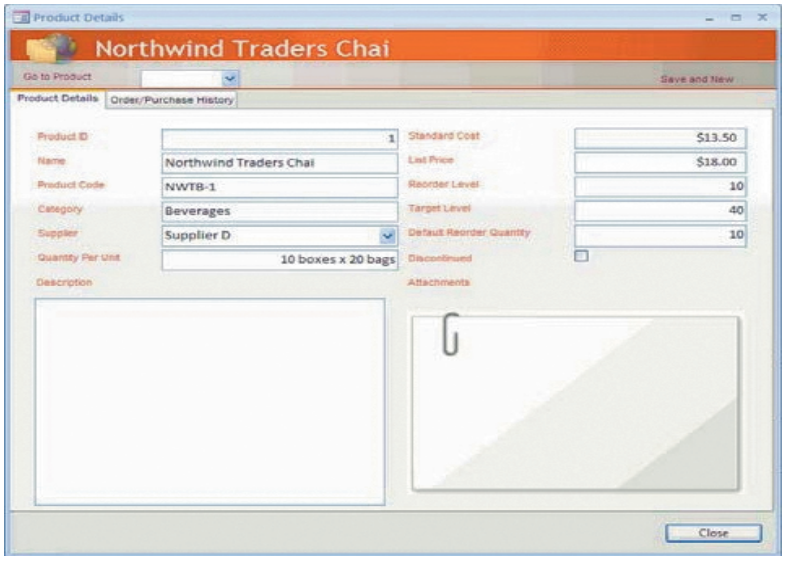
The syntax of the IIF function is IIF (expression, do This If True, do This If False). The trick with this function is that no matter which value is returned by the function, the true and false portions of the equation are always evaluated. Care should be taken when making the true and false portions of an IIF function such that the database code won't reach an error like dividing a number by zero.

Forms→

What is a Form→

Simply put, a form is an easy way to input data into a database. It contains fields that let you type the information for each field in, it can have an input mask which will make the field look like an empty phone number field, and it can contain required field that you must enter in order for the database entry to be valid.

We have seen a few examples of forms along the way, such as those featured in the Northwind sample database template included with Access:

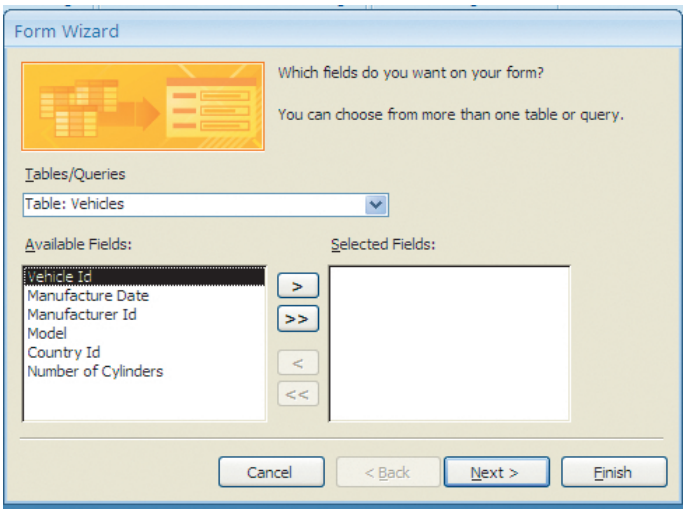


Forms can also include functionality not directly related to a table. For example, the Login window that appears when you open the Northwind sample database is actually a special type of form.

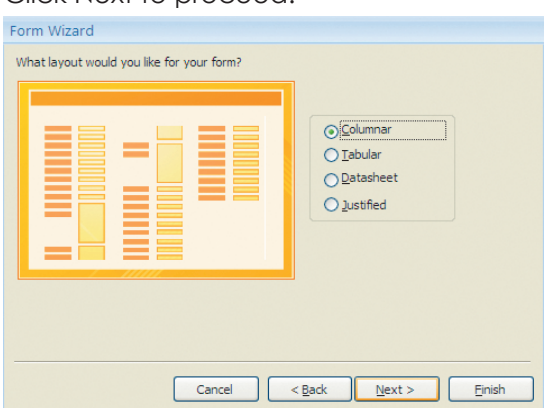
Creating a Form with the Wizard →

Access features a wizard that allows you to specify how you would like a form to look and what table it should be based upon. Access then does the hard work for you and creates a usable form in only a few clicks. To create a form using the Wizard, click the Create command tab and then click the More Forms command:

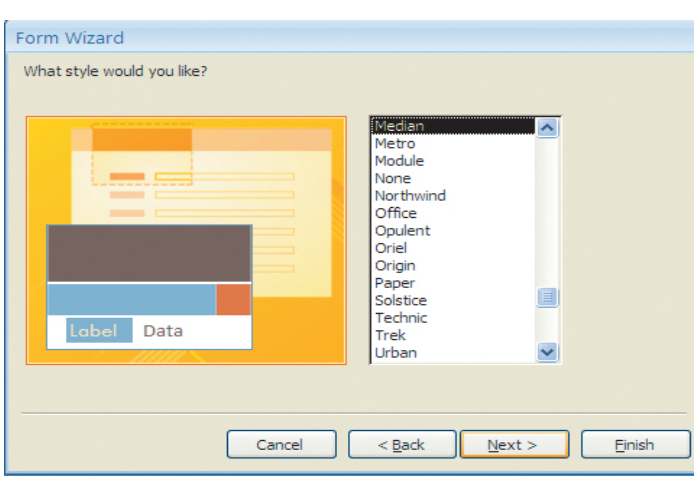
- Form Wizard is the first option; click it to start the Wizard.
- The first page allows you to select which table or query Access should link to the form:



- You can also specify which field or fields you want to use in the form. Click > to move the currently highlighted field from the Available Fields list to the Selected Fields list. Click >> to move all fields from one list to the other. Click Next to proceed.

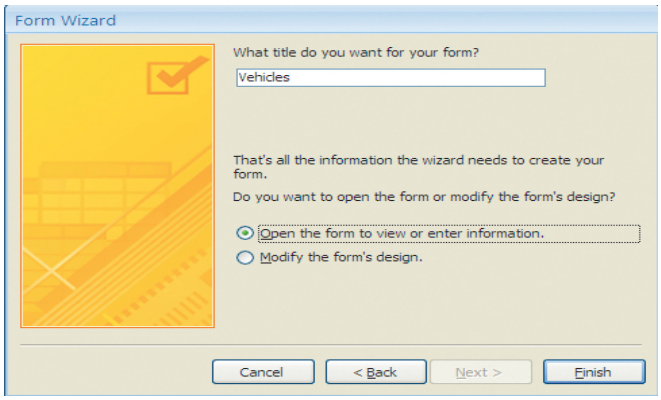


- The next step of the Wizard lets you choose the layout for your form. Select one of the layouts by clicking the appropriate radio button and then click -Next :

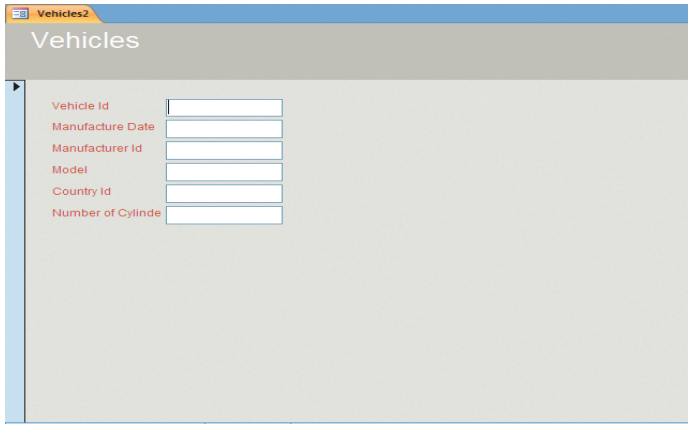


- The next page allows you to style your form to make it catch the attention of the user. Click one of the styles from the list of those available; you will see a preview of each on the left side of the window:

Select a style you like and click -Next-. The final page of the Wizard lets you name the form:

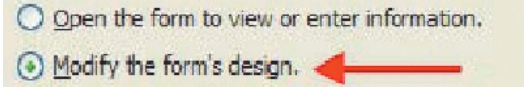


- By default, when you click Finish, the form will open so you can start using it right away. The second radio button option allows you to open the form in Design view where you can modify every aspect of a form. (We will discuss the basics of Design view in the next section of this lesson.)
- If you leave the first radio button selected, clicking Finish will open the form right away:

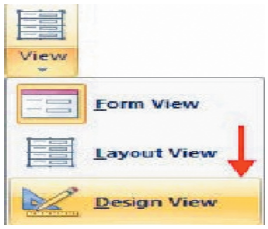


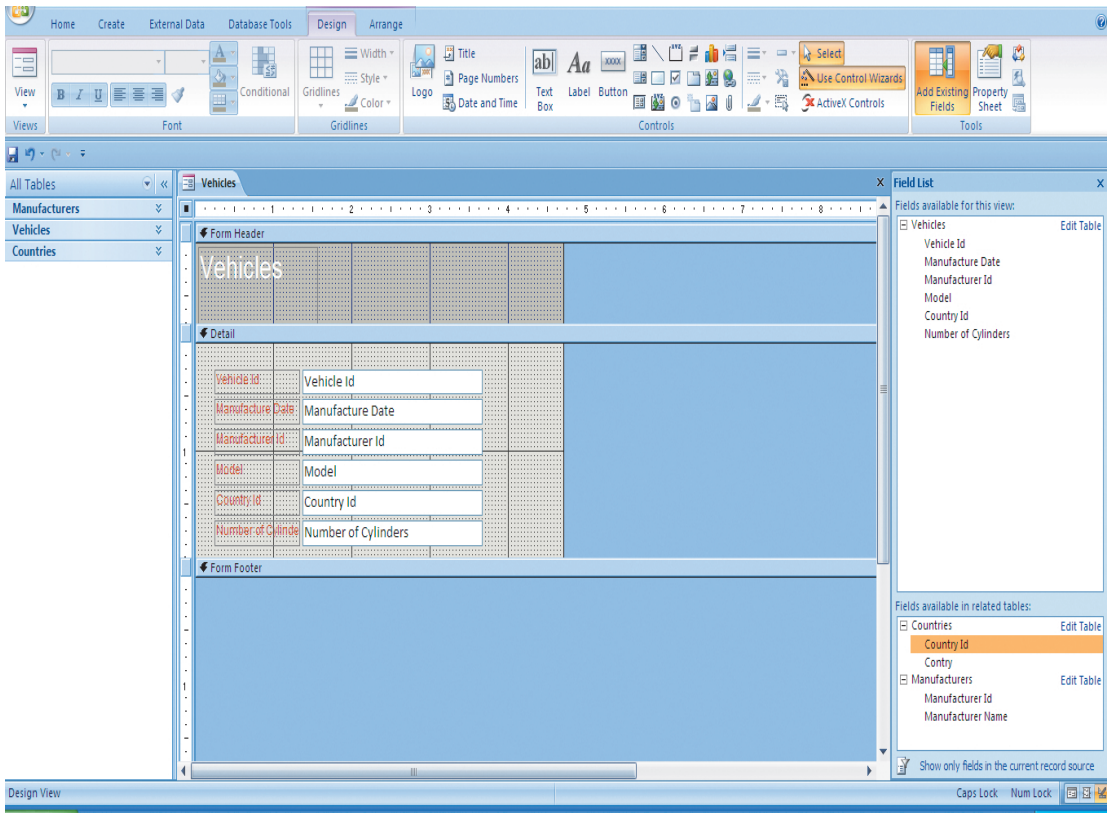
Using Design View to Modify Your Form →

You may recall Design view from one of the Step-By-Step exercises in this manual. Design view allows you complete control over how a form should look. To enter Design view after using a Wizard to create a form, make sure you highlight the "Modify the form's design" radio button in the final step of the wizard:



- If you want to modify the design of an existing form, double-click the form object in the Navigation Pane and then select Design View from the View command in the Home ribbon:
- Let's take a look at what's going on in form Design view:





- At the top of the window you will see two new contextual tabs appear: Form Tools - Design and Form Tools Layout. In the centre of the window is the current working space (called a canvas).

- On the right-hand side you will see a special pane that lists the fields that are available for use in Design view:
- The "Fields available for this view" section shows you all fields associated with the table(s) from which the form was directly constructed. (In the example above, Shippers is the main table.) The "Fields available in related tables" list shows the fields and table(s) that the main table shares a relationship with. (In the example above, the Shippers and Orders tables share a relationship.) Lastly, the "Fields available in other tables" list shows all the tables in the current database file and the fields you can use from each.
- Though much of the use of Design view is beyond the scope of this manual, let's take a look at the different groups of commands you can use to work on a form.
- The following chart lists the overlying functionality of the Design Ribbon:

Using Forms→

To make use of a form, first double-click its name in the Navigation Pane to open it. Then it is simply a matter of clicking the new command in the Home ribbon ( ) and entering data into the fields:

Any fields that reference an AutoNumber field (such as a primary key) will advance to a new value. At the bottom of the form you may recognize the navigation buttons:

Report→

What is a Report→

A report is a formal way of displaying data that has been retrieved from a query. Reports, like forms, are completely customizable and easy to create by using a Wizard. If the Wizard is not specific enough, you can change the colour, layout, style, and more, to suit your tastes.

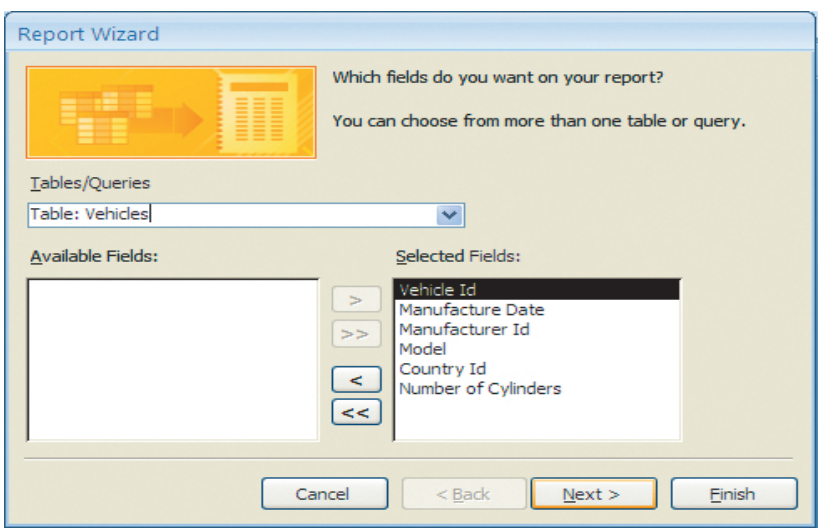
If the data in your database has changed, you don't need to design a whole new report. Simply reissue the report and when Access runs the background query again, the data changes will be taken into account automatically.

Creating a Report with the Wizard→

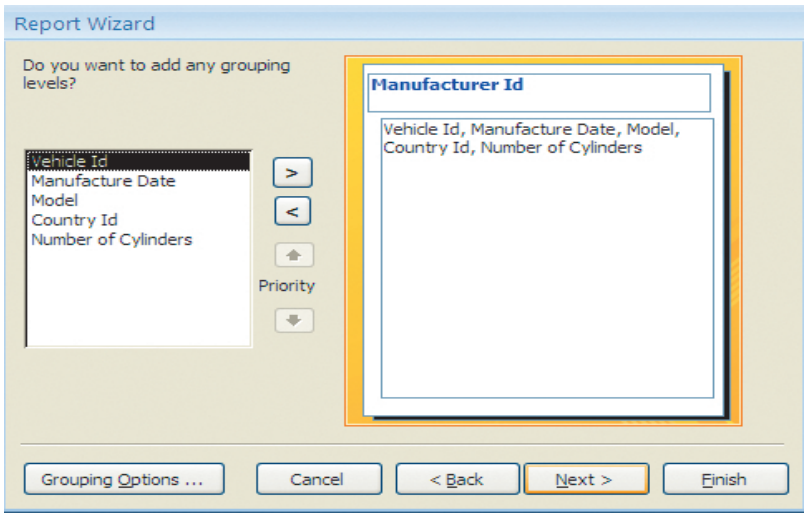
Many of the reports you create will simply be an exercise in displaying the data in a certain way. Since reports are made from queries, and most of the queries will have already been built, creating reports using the Wizard is easy.

- The Report Wizard command can be found in the Create ribbon:

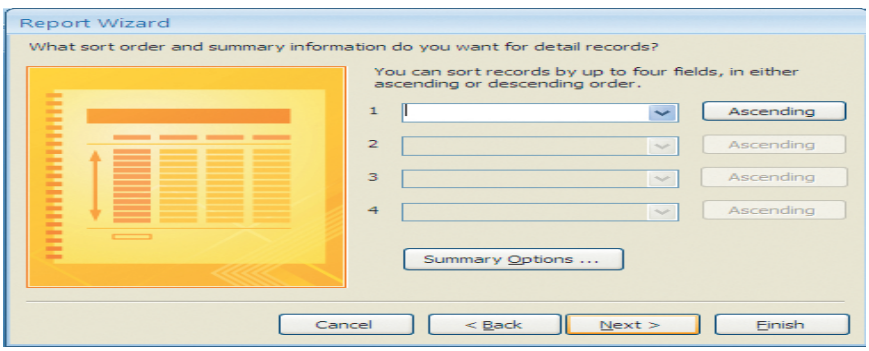
- The first page of the Report Wizard should be pretty familiar to you by now; it was used to create a form and a query:



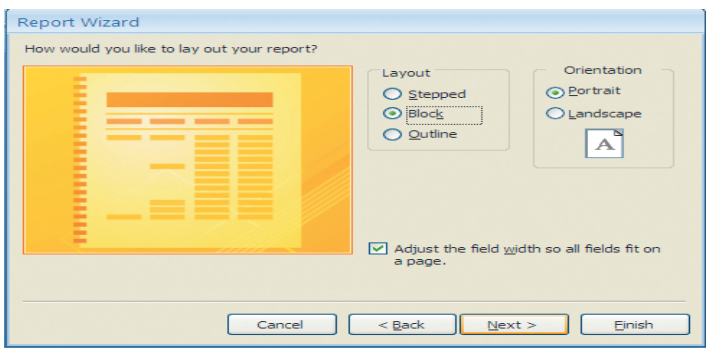
- For this example, we will make a report based on the full results from the Customers Extended query. The next screen of the Report Wizard allows you to apply levels of grouping to the report:



- Grouping levels are useful in certain queries to help categorize the data returned from a query. For example, if you ran a query to list all the different times that a product was ordered, you could group based on the product. Each date the product was sold would then be categorized under each product name. For the purpose of this example, no grouping will be used. The next page of the Wizard lets you organize fields in the report in ascending or descending order:

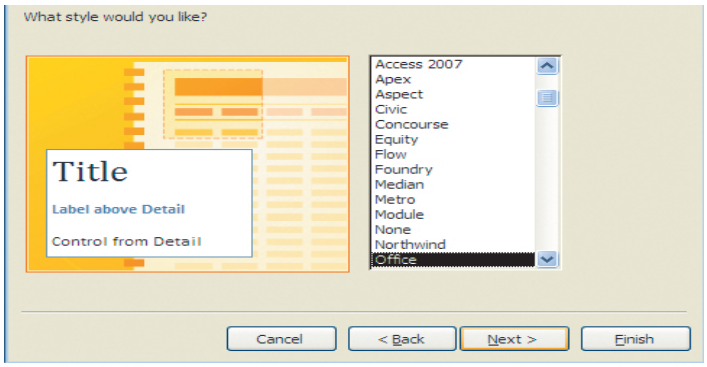


- Select a field from the combo box. If you want to sort based on descending order, click the Ascending button to change the nature of the sort order.
- The Wizard then asks how you want to organize the items in your report:

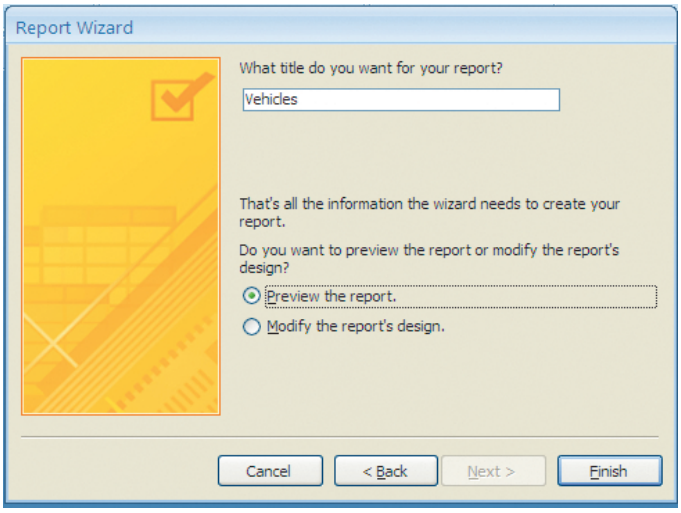


- Click the different layout radio buttons to see a preview of how each field will look in the report. The checkbox at the bottom of the window will help to squeeze all of the data into the same page. This may not always be the best course of action if some fields contain large entries. Should the Wizard not produce the results you want, you can always delete the report and start again or use Design view to modify the layout.

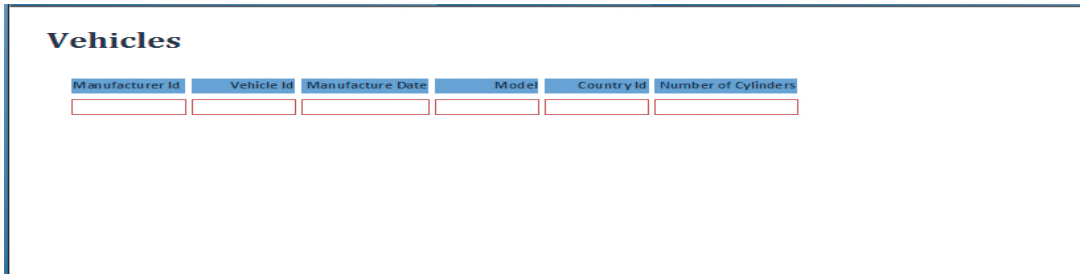
- At the next screen, you can choose a style for your report to make it more appealing if you are going to print it:



- Finally, the last screen allows you to give the report a name and either view it right away or modify its properties in Design view:



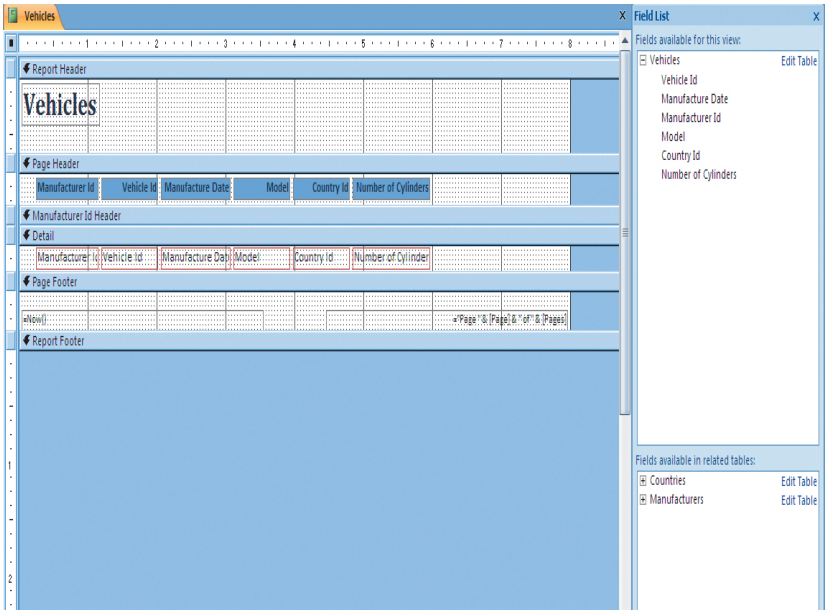
- Click Finish to view the report:



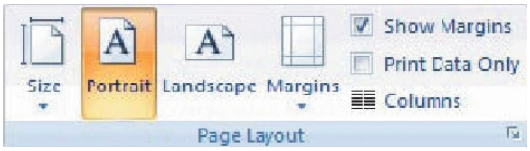
Using Design View to Modify a Report →

Like forms and queries, you can enter report Design view by using one of two methods

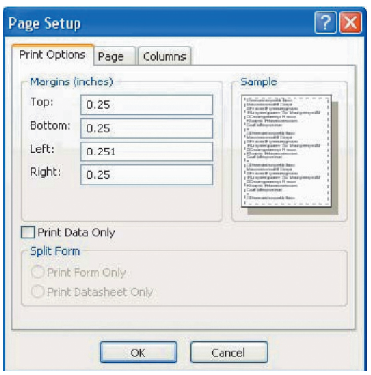
- Click the "Modify the report's design" radio button before closing the wizard.



- Report Design view lets you drag and drop the various fields from the Field List pane. Reports use headers and footers like the Design view of a form. Reports also have three of their own contextual tabs:
- The Design and Layout tabs contain the same commands as the Design view of forms. In addition to listing only query results, you can add interactivity to the report to do things like show charts and calculate data values from user input.



- Design view for reports also features a Page Setup ribbon to customize how the report will look on a printed page:
- This section of the ribbon also contains a Page Layout button (the arrow in the bottom right hand corner). This button opens a dialogue that can be used to precisely modify page settings:



Using Reports →

To view a report, simply double-click its object name in the Navigation Pane. The report will open in the main part of the Access window:

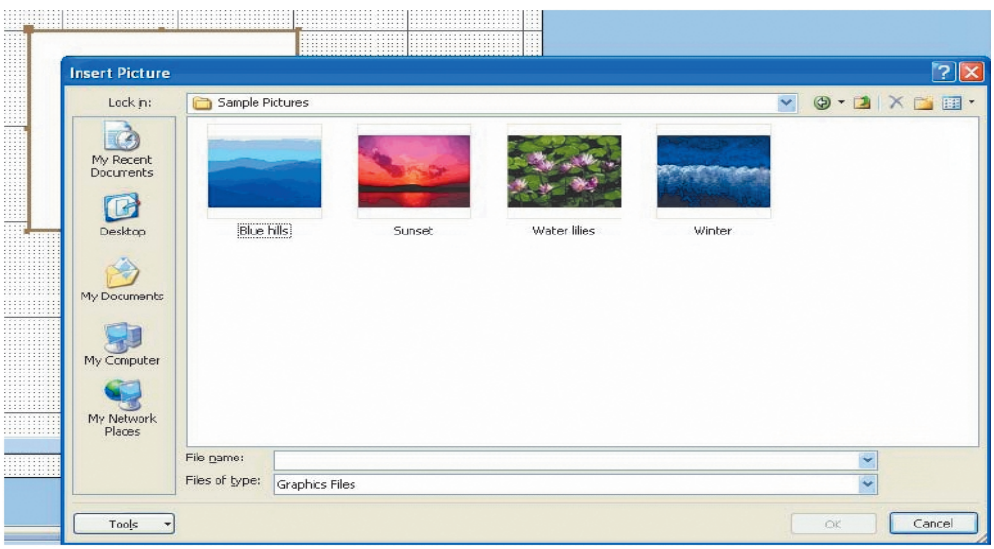
This Report View will let you scroll through all the details of the report. We will discuss how to print and further view a report later in this manual.

Common Report Tasks→

As all the pieces of your report begin to come together, you can apply the formatting and ensure that the report gives you the information you need to know. Then your report will be ready to publish and print as handouts or catalogues. In the final lesson of this section, we will discuss how to give a report some extra flair to effectively present your product or data.

Adding a Photo→

Adding a photo to a report is just like adding any other control to a report. To add a photo, click the Image command in the Report Tools - Design ribbon and then click and drag somewhere in the appropriate section you want the photo to appear:



Navigate your computer to find the picture file you want to insert into the report, and then click OK. The image will be inserted as a best fit into the area you specified.

Tally
POWER OF SIMPLICITY
Experience the Power of
Tally.ERP 9

TALLY.ERP9

UNIT - 8

TALLY.ERP9 - BASIC

Introduction →

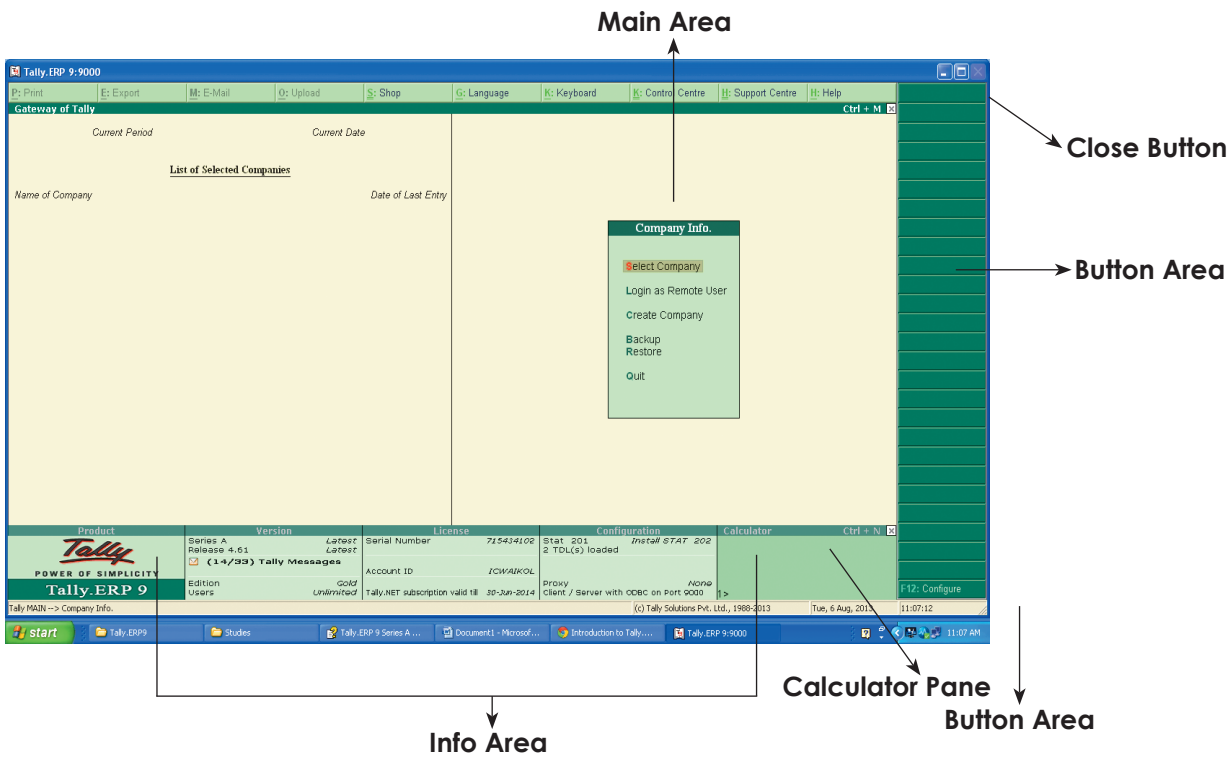
Tally.ERP9 has been developed by Tally Solutions Pvt. Ltd., a Bangalore based Company in India. It's very user friendly and popular Accounting Software that runs on Microsoft Windows. It can even maintain your Accounts, Inventory and Statutory Compliances. A few key features listed below:

- Cordless Accounting System
- Unlimited Accounting Period
- Simultaneous Operation of multiple companies
- Accounting for the Complete Group of Companies
- Top-level security for each company

Facilities with Tally→

- Data Import and Export Facility
- Audit Facility
- Budgeting
- Scenario Management
- Bank Reconciliation, etc

Tall.ERP9 Start-Up →



In Tally if you want to maintain data then you have to open a Company.

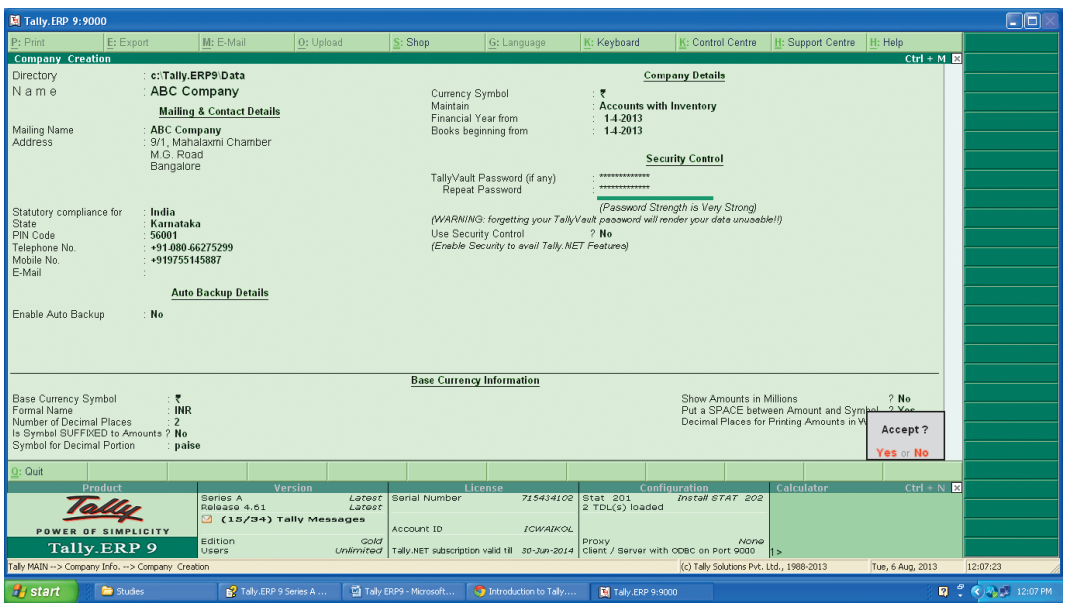
The Company Info.(Information)-

- Select Company: Allows you Select or open a Company
- Connect Company: Allows you to Connect Company on Tally.Net
- Disconnect Company: Allows you to Disconnect Company from
- Shut Company: Allows you to close a Company
- Create Company: Allows you to Create a Company
- Alter: Allows you to alter a Company
- Security Control: Allows you to create Security Levels and users & passwords
- Change Tally Vault: Allows you to secure the data by providing a encrypted password
- Split Company Data: Allows you to Split Company data across multiple period
- Backup: Allows you to take a backup of the Company
- Restore: Allows you to restore a data backup

Creating a Company→ involves providing basic information about the company whose books of accounts are to be maintained in Tally.ERP 9.

Go to Gateway of Tally > (Alt+F3) Company Info. > Create Company

The Company Creation screen appears as shown:



A detailed explanation on each field is given:

Directory: The data path where you want the company to be created is specified in the Directory field.

Name: Enter the name of the company whose books are being opened. If you are a professional accountant and are maintaining the books of your clients, give the Client Company's name.

Mailing Name and Address: In addition to the Company Name, Tally.ERP 9 provides the facility to enter the Mailing Name field. It displays the Company Name by default. You may change it as required, if the mailing name is different from the Company Name. The mailing name and address details are

picked up for inclusion in any report that needs the company name and address as heading. For example: Balance Sheets, Statement of Accounts, and so on.

Statutory compliance for: Select the Country from the List of Countries. The Statutory Features and Base Currency Symbol are enabled in accordance with the country selected. For example, if the accounts belong to a company in India, the base currency would be Indian Rupees. The Base Currency will appear with respect to the Country selected. Selecting India from the List of Countries brings up a State, Pin Code and Telephone No. field.

State: You can select the appropriate state from the predefined list.

PIN Code: Specify the PIN Code (Postal Index Number) of the specified address.

Telephone: Enter the Telephone number.

Mobile No: Enter the mobile number of the company.

E-mail Address: Enter the E-mail address that will be used to e-mail documents, reports and data from Tally.

Enable Auto Backup: Set this to Yes, if you want to enable the automatic backup of Tally data (per company). Else, set this to No. The data backup is stored in the data folder of the respective company. The auto backup data can be restored by pressing Ctrl+Alt+K from Company Info menu or Gateway of Tally.

Currency: Currency symbol is the symbol of the base currency, that is, the currency that will be used to maintain the books of account.

Maintain: Tally.ERP 9 displays a drop down for the Type of Company with two options Accounts only and Accounts with Inventory. Select Accounts only if you do not have any inventory transactions (suitable for professionals and corporate offices). However, at a later date (if required) you can choose to alter the information as Accounts-with-Inventory. Select Accounts-with-Inventory, to maintain both financial accounts and inventory.

Financial Year From: In most countries, the books of accounts of a company are maintained for a stipulated period like, 12 months, 15 months, and so on. This stipulated period is referred to as the Financial Year. The stipulated period of the financial year is 12 months in most countries. Tally.ERP 9 automatically considers 12 months from the date you give here as the Financial Year. Tally.ERP 9 allows you to maintain data for multiple years by changing the period (Alt+F2) at the Gateway of Tally. In addition, you can also specify the date of actual establishment of the company (date of incorporation).

Books Beginning From: Tally.ERP 9 presumes that you wish to maintain books from the beginning of the financial year. Hence, Tally.ERP 9 displays the date given in Financial Year from field automatically. The date for Books beginning from can be changed, in case of companies, which are incorporated in the middle of the year. If your company is new, you can opt to start the books of accounts from the date of actual establishment of the company (date of incorporation) but close books according to the Financial Year as specified by you.

Tally Vault Password: Tally Vault is an enhanced security system, which allows for encryption of the company data. Encryption involves converting normally accessible Tally information into unrecognizable information, which can only be reconverted by authorized persons.

Use Security Control: Set this to Yes, if you want to initiate a password-protected system to control access to Tally.ERP 9 data. Else, set this to No. If you opt for security control, Tally.ERP 9 offers a comprehensive password based access control to different features of Tally.ERP 9 based on authority lists created by the Administrator. For more information refer Data Management in Tally.ERP 9.

Use Tally Audit Features: Tally Audit allows the administrator or an auditor profile user to track changes in accounting information. If you wish to use this facility, select yes. Tally Audit will be available only to the administrator/auditor, through Display of Statements of Accounts. For more information refer Data Management in Tally.ERP 9.

Loading a Company →

In order to load a company using the Select Company option. You can use the Select Company option in two ways, from the Company Info. Menu OR by using the button F1: Select Cmp (available on the Gateway of Tally screen).

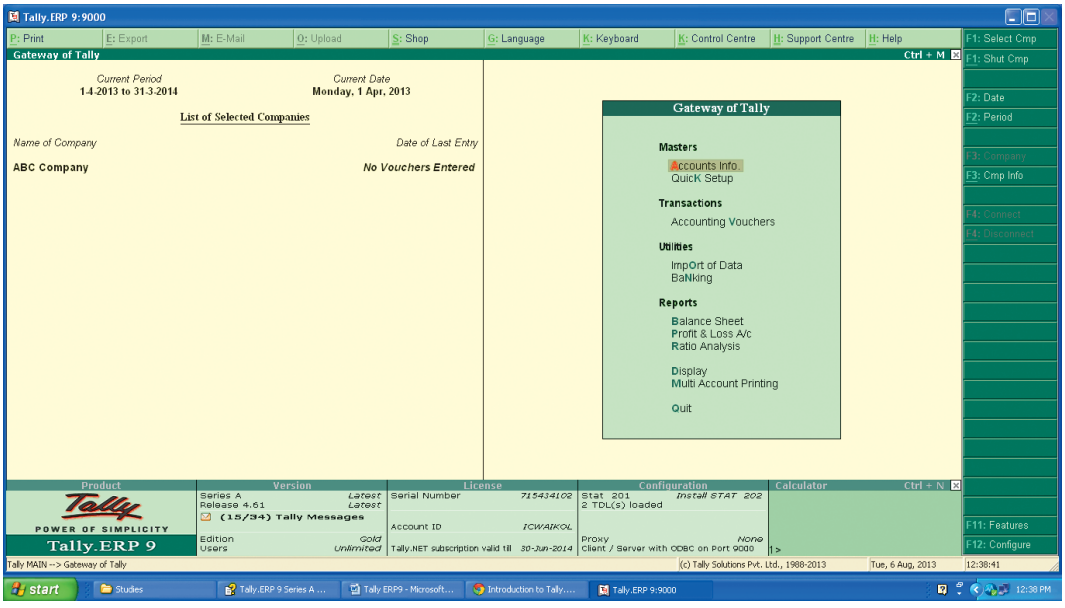
Gateway of Tally →

Gateway of Tally is the screen that appears on selecting a company. The Gateway of Tally menu differs based on the type of company selected. An Accounts Only Company has a different Gateway of Tally menu from that of an Accounts-with-Inventory Company.

- Gateway of Tally Screen (Accounts-Only)
- Gateway of Tally (Accts with Inventory)
- Gateway of Tally (with Payroll option enabled)
- Gateway of Tally (for Auditors' edition with Security Control)

Gateway of Tally Screen (Accounts-Only)→

The Gateway of Tally menu of an Accounts Only company appears as shown below:



The Gateway of Tally screen is separated into 2 sections – Main Area (Ctrl+M) and the Button Bar.

Main Area: The left side of the Main Area gives information on:

- **Current Period:** This is the currently loaded company's accounting period.
- **Current Date:** This is the date of the last Voucher Entry for the selected company.
- **List of Selected Companies:** This displays the name of the loaded company.

The Main Area gives information on:

- Creation of Accounting Masters and Importing Master information
- Creation of Accounting Vouchers and Importing transaction information
- Viewing and printing financial reports using the information given in Masters and Transactions.

Button Bar:

The Button Bar Contains two sections:

- Top Button Bar
- Right Side Button Bar

Top Button Bar Contains:

Buttons	Shortcut Key	Usability
Print	Alt + P	Navigate to Print Menu
Export	Alt + E	As it is not used from Main Screen, these buttons are disabled
E-Mail	Alt + M	
Upload	Alt + O	
Language	Alt + G	To change the Language
Keyboard	Alt + K	To change the Keyboard Language
Control Centre	Ctrl + K	Login to Control Centre
Support Centre	Ctrl + H	To post the queries of the product.

Right Side Button Bar Contains:

Buttons	Shortcut Key	Usability
Select Cmp	F1	To select a company
Shut Cmp	Alt + F1	To shut or close the company
Date	F2	To change the current date
Period	Alt + F2	To change the period
Company	F3	To select a different company which is already loaded. (If one company is Loaded in Gateway of Tally, this button is disabled)
Company Info	Alt + F3	To access the Company Info. Menu
Connect	F4	To connect companies on Tally.NET
Disconnect	Alt + F4	To disconnect companies from Tally.NET
Features	F11	To access the Company features for a company
Configure	F12	To access the configuration settings

Note: You cannot load or select companies with the same name at the same time. The loaded or selected company will have to be shut first in order to load the other company.

Gateway of Tally (Accts with Inventory)→

In Accounts-with-Inventory Company, additional inventory related menus will be enabled:

- In Master Level – Inventory Info.
- In Transaction Level – Inventory Vouchers
- In Report Level - Stock summary

F11- Company Features in Tally.ERP 9→

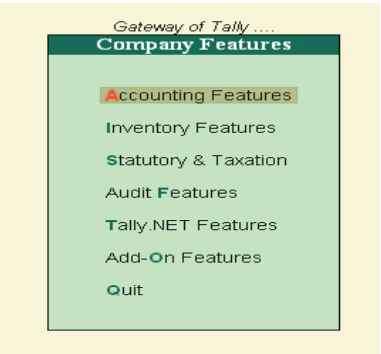
Different features of a company can be selected or modified by using the F11: Features button. This button is available in almost all the screens of Tally.ERP 9 enabling the user to modify it as and when your requirements change.

Go to Gateway of Tally > F11: Features

The F11: Features menu is displayed as shown:

The menu consists of the following options.

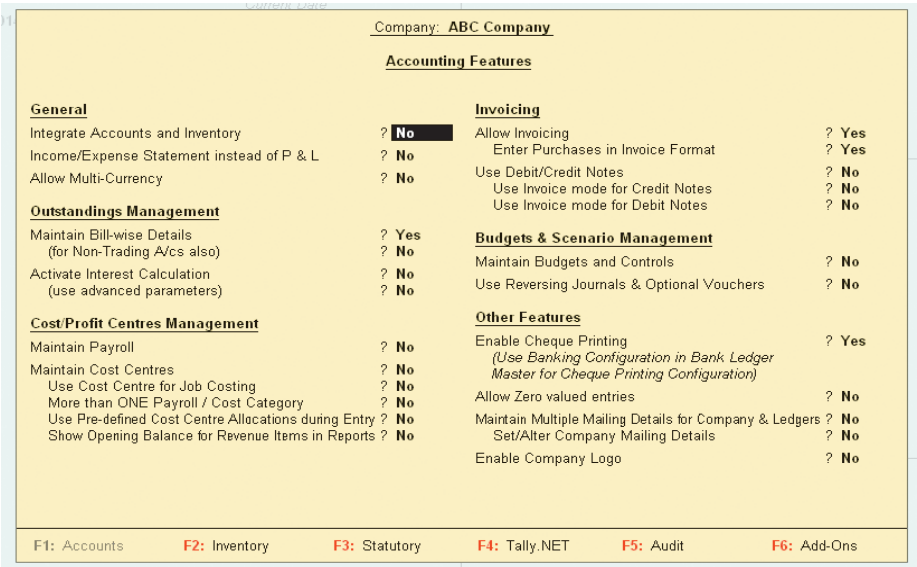
- Accounting Features(F1)
- Inventory Features(F2)
- Statutory & Taxation(F3)
- Audit Features (Applicable only for Auditor Edition) (F4)
- Tally.NET Features(F5)
- Add-On Features(F6)



F1 Accounting Features →

This feature enables you to set the various Accounting Features required for transaction entries.

Go to Gateway of Tally > F11: Features > F1: Accounting Features



We are going to explain the main Accounting Features:

General→

Integrate Accounts and Inventory: This option has a significant effect on the Balance Sheet and Profit & Loss Account. If set to Yes, it extracts the stock/inventory balance figures from the inventory records and provides a drill down to the Stock registers from the Balance Sheet. If set to No, it ignores the inventory books figures and picks up manually entered closing stock balances from the ledger account created. This facilitates the maintaining of accounts and inventory separately. Stock records often contain compensating errors caused by wrong allocation to items. This feature enables finalization of financial books without waiting for the reconciliation of stocks.

Income/Expense Statement Instead of P & L: By Default, this option is set to No. If set to Yes – Tally displays Income & Expenses A/c instead of Profit & Loss A/c in the Gateway of Tally Menu. Income and Expenditure statement generally used for Non-Trading accounts and Profit & Loss a/c are used for trading accounts.

Allow Multi-Currency: By Default, this option is No. Set this option to Yes, if you want to create multiple currencies and the Menu Currencies is displayed in Gateway of Tally > Accounts Info. Menu.

Outstanding Management→

Maintain Bill wise Details: The Bill-wise facility is made functional by setting this option to Yes. By activating the Billwise feature, the ledger masters under Sundry Debtors and Sundry Creditors automatically display an additional option called Maintain balances bill-by-bill. On setting this option to Yes, an additional option Default Credit Period is displayed.

When you enter details of sales and purchases with the Bill-wise option activated, Tally.ERP 9 prompts you to identify the invoice with an appropriate reference number. The reference can then be used to allocate payments to the correct invoice to maintain an accurate account of outstanding.

Activate Interest calculation: Set this option to Yes to enable Tally.ERP 9 to calculate interest automatically based on the interest rate and style of calculation specified. Enabling this option allows interest calculation on outstanding balances for any ledger account or on each invoice for the period it is outstanding completely or partly.

Use advanced parameters: The advanced parameters are useful when interest rates change from time to time. Set this option to Yes to enable this function.

Cost/Profit Centres Management→

Maintain Payroll: Set this option to Yes if you want to maintain Payroll information on Tally.ERP 9 for the selected company.

Maintain Cost Centres: A Cost Centre can be defined as a unit of an organization to which transactions can be posted. When only costs or expenses are allocated to these units, they are referred to as Cost Centres. The Cost Centre feature is activated by setting this option to Yes.

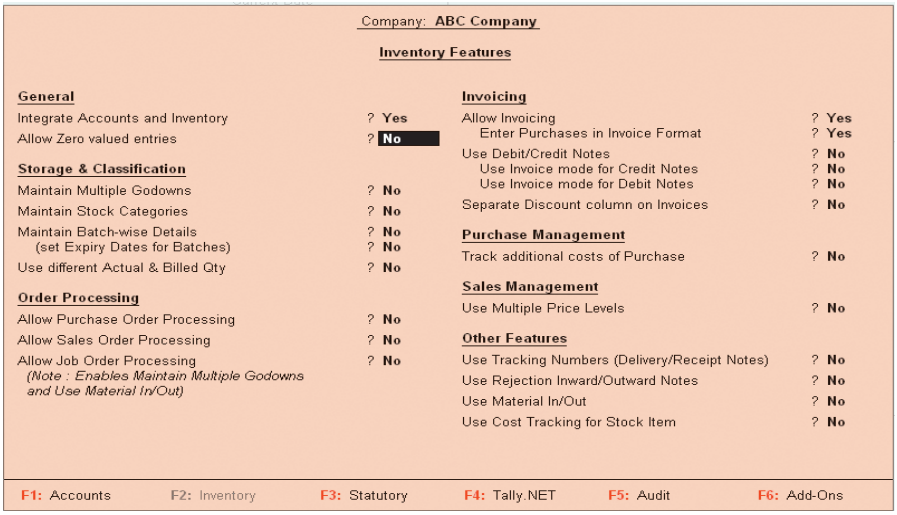
Invoicing→

Allow Invoicing: Set this option to Yes, to create Sales and Purchase vouchers in the invoice format. The advantage of using the invoice format for sales invoice entry is that it enables automatic calculations of Duties and Taxes accounts.

Use Debit/Credit Notes: The Debit Note and Credit Note voucher types are made available only if this feature is set to Yes.

F2- Inventory Features→

This feature enables you to set the Inventory Features required for the transactions. Go to Gateway of Tally > F11: Features > F2: Inventory:



We are going to explain the main Inventory Features:

General→

Allow Zero Valued Entries in Vouchers: Set this option to Yes, to allow zero valued entries in Inventory vouchers.

Storage & Classification→

Maintain Multiple Godowns: Set this option to Yes, if you have more than one stock point/storage Locations/ Godowns, and you want to track stock movement across these Locations. You can create any number of Stock Locations/Godowns. The Godowns/Locations option is displayed in Gateway of Tally > Inventory Info menu only if you set this option to Yes. You will be able to identify your stocks at each location as well as assign stock movement to one or more locations during voucher entry.

Order Processing→

Allow Purchase/Sales Order Processing: Set this option to Yes, to create Purchase/ Sales Orders. This feature can also be used for pre-closure of purchase order.

Additional Inventory Vouchers→

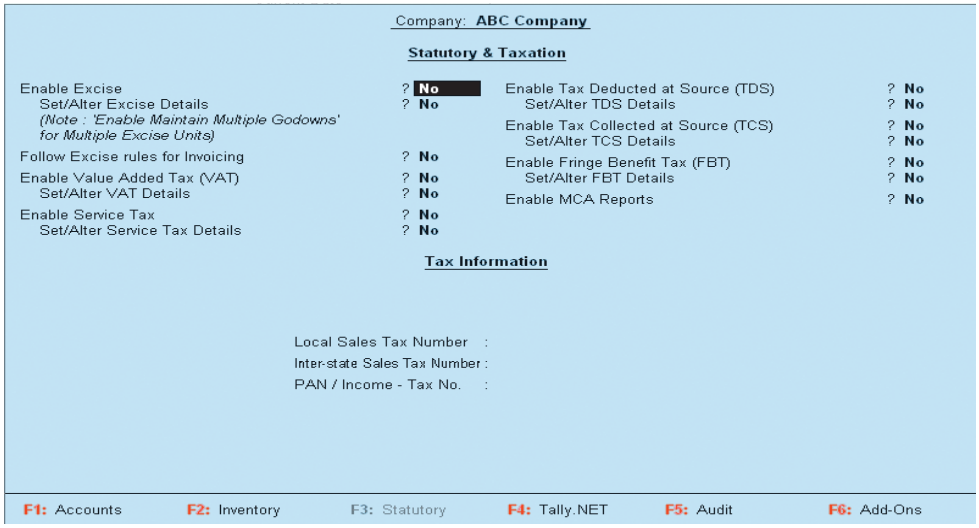
Use Tracking Numbers (Delivery/Receipt Notes): Set this option to Yes, if you want to use tracking numbers to maintain the relation between Delivery notes and Invoices/Bills. This is available for both Purchases and Sales.

Use Rejection Inward/Outward Notes: Set this option to Yes, if you wish to record rejection of goods separately and not through a common Debit Note or Credit Note.

F3- Statutory & Taxation→

This feature enables you to set the Statutory Features required for the transactions.

Go to Gateway of Tally > F11: Features > F3: Statutory & Taxation. You can enable the futures as per your statutory requirement.



Shut a Company→

Shut a Company is to unload it. It does not mean that you have deleted it. Simply select it again to load and work on it again. You can shut a company in two ways – either using the button F1: Shut Cmp (Alt+F1) or pressing Enter on Shut Company menu option on the Company Info. Menu

Alter a Company→

This option allows you to alter information about the existing company, you can modify any information at any time that is set while creating a company.

Go to Gateway of Tally:

- Select F3: Cmp Info. (ALT+F3) from the button bar
- Select Alter and press Enter and

Delete a Company→

This option allows you to delete an existing company. To delete a company, you have to load the company first.

- Select F3: Cmp Info. (ALT+F3) from the Gateway of Tally to proceed to the Company Information menu.
- Select Alter and press Enter.
- Select the company to be deleted. The Company Alteration screen is displayed.
- Use Alt + D to delete. Tally.ERP 9 will prompt for a confirmation on deleting the company
- Press Enter to delete the company

Note: Deletion of a company is irreversible. The company is permanently deleted from the system.

Groups and Ledgers in Tally→

Groups: Groups are collection of ledgers having same nature. In Tally by specifying the Groups you can post ledger in Trading Account, P/L Account, and Balance Sheet.

Pre-defined Groups in Tally→

By default, Tally provides a list of Groups called pre-defined groups. The user can create any number of Primary Groups and Sub Groups which are again grouped under a Primary Group/Sub Group.

There are 28 pre-defined Groups in Tally.ERP 9, out of which 15 are Primary Groups and 13 are Sub-Groups

15 Primary Groups	13 Sub Groups
Branch / Divisions	Bank Accounts
Capital Account	Bank OD A/c
Current Assets	Cash-in-hand
Current Liabilities	Deposits (Asset)
Direct Expenses	Duties & Taxes
Direct Incomes	Loans & Advances (Asset)
Fixed Assets	Provisions
Indirect Expenses	Reserves & Surplus
Indirect Incomes	Secured Loans
Investments	Stock-in-hand
Loans (Liability)	Sundry Creditors
Misc. Expenses (ASSET)	Sundry Debtors
Purchase Accounts	Unsecured Loans
Sales Accounts	
Suspense A/c	

Out of the 15 Primary Groups, 9 Primary Groups appear in the Balance Sheet which are Capital in nature and 6 Primary Groups appear under Profit & Loss Account which are Revenue in nature.

13 Sub Groups are classified under the 15 Primary Groups and they appear in the Balance Sheet.

Pre defined Sub Groups	Under
Bank Accounts	Current Assets
Bank OD A/c	Loans (Liability)
Cash-in-hand	Current Assets
Deposits (Asset)	Current Assets
Duties & Taxes	Current Liabilities
Loans & Advances (Asset)	Current Assets
Provisions	Current Liabilities
Reserves & Surplus	Capital Account
Secured Loans	Loans (Liability)
Stock-in-hand	Current Assets
Sundry Creditors	Current Liabilities
Sundry Debtors	Current Assets
Unsecured Loans	Loans (Liability)

Note: The Primary Group cannot be deleted, however, it can be renamed which is not suggested.

Creating Masters

Creating a group→

In Tally.ERP 9 there are two options for creating Groups:

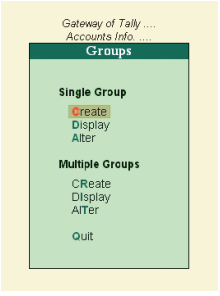
- Single Group – We can create only one Group by using Single Group creation screen.
- Multiple Groups – We can create multiple Groups by using Multiple Group Creation screen.

Creating a Single Group→

Group is a collection of Ledgers of the same nature, Tally.ERP 9 allows you to create groups as per your requirements.

Go to Gateway of Tally > Accounts Info. > Groups > Create under Single Group

The Group Creation screen is displayed as shown:



Name of Group: Enter the name of the Group to be created.

For example "Administrative Expenses" in the name field.

Alias: Enter an alias name to allow access to the group using the Alias in addition to its name or leave it blank.

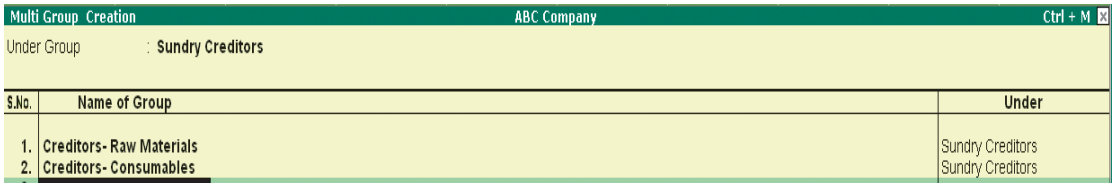
Under: Specify under which existing (Parent) group the sub-classification is required.

Creating Multiple Group→

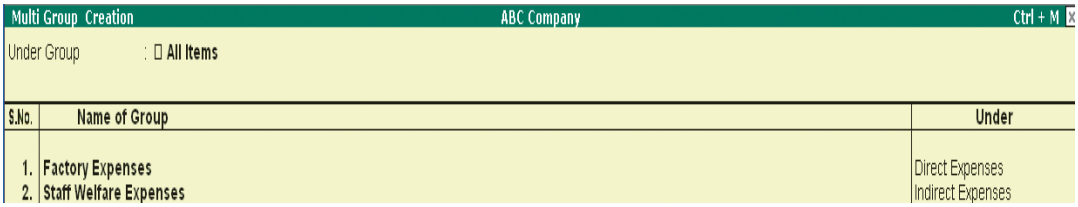
Tally.ERP 9 allow you to create Multiple Groups simultaneously, you can create them by pressing Enter on Create under Multiple Groups.

Go to Gateway of Tally > Accounts Info. > Groups > Create (under Multiple Groups)

You can create any number of Groups under an already created/selected Group. In this mode of group creation, the sub-groups will automatically inherit the characteristics of their parent groups.



You can also create any number of Groups under different Groups by selecting All Items in "Under Group" field.



Displaying a Group→

You can display the Groups in Single mode or Multiple mode, since it is only display Tally.ERP 9 does not allow you to alter any information in display mode.

Single Mode:

Go to Gateway of Tally > Accounts Info. > Group > Display (under Single Group).

Multiple Mode:

Go to Gateway of Tally > Accounts Info > Group > Display (under Multiple Group)

Altering a Group→

You can alter the Groups in Single mode or Multiple mode by selecting Alter from the menu to change any information. You can change the Name of any reserved group, but its characteristics will remain the same.

Single mode:

Go to Gateway of Tally > Accounts Info. > Group > Alter (under Single Group)

Select the Group that you wish to alter from the List of Groups. Make the necessary changes and click Yes to save the changes.

Multiple Mode:

Go to Gateway of Tally > Accounts Info. > Group > Alter (under Multi Groups)

Select the Group for which you want to alter from the List of Groups. In Multi Group Alteration screen, make the necessary changes and click Yes to save changes.

Deleting a Group→

Go to Gateway of Tally > Accounts Info > Groups > Single/Alter

The Delete function is performed through the single alteration mode. You cannot delete groups from the Multiple Alteration mode.

- Select the Group to be deleted
- Press ALT+D to delete

Ledgers→ A Ledger is the actual account head to which you indentify a transaction and must be used in all Accounting Vouchers. Without a ledger we can't record any transactions.

All Ledgers have to be classified into Groups. Classification of Ledgers to the appropriate groups is very important. These Groups and Ledgers are classified to Profit & Loss or Balance Sheet. The creation and usage of Groups in Tally has been explained earlier. Now you will learn how Tally works with Ledgers.

Pre-defined Ledgers in Tally→

There are two pre-defined ledgers available in Tally.ERP 9, they are: Cash and Profit and Loss Account;

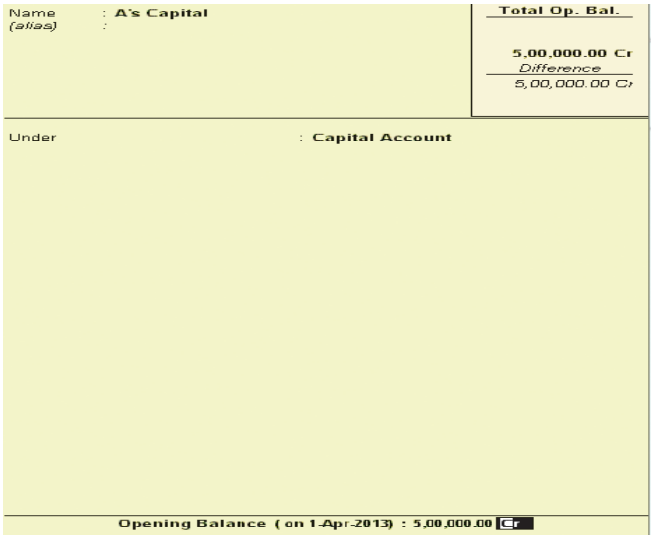
Creating a Ledger→

Go to Gateway of Tally > Accounts Info. > Ledgers

You can create either Single or Multiple Ledgers like Groups we explained earlier.

Single Mode:

Go to Gateway of Tally > Accounts Info > Ledgers > Single Ledger > Create



Name: Enter the Name of the account. You can provide the full name of the account. Tally fits it all in. Press Enter to move to the next field. Tally does not allow the entry of duplicate names. The uniqueness check is made here itself.

Alias: Enter an alias name if required. You can access the Ledgers using the original name or the alias name.

Under: All accounts must be classified under their appropriate Groups. Select the Group under which the Ledger is created from the List of Groups. (To create a new Group from this field press [ALT + C]). A wrong classification would affect the treatment of the Ledger account in final statements and during voucher entry.

Opening Balance: If yours is an existing company whose books you are entering into Tally, Opening Balance would be applicable in circumstances where the Ledger is an asset or a liability and if it has a balance in the account as on the date of beginning of books in Tally. Tally recognizes normal accounting principles of debit balances for Assets and credit balances for Liabilities. It accepts the reverse for obverse balances. Revenue accounts normally do not have balances. Tally, however, permits you to give balances even for such accounts - You may be transferring your books on to Tally in the middle of the year and may not have closed them in your earlier system. Hence, you may specify whether the balance is Debit or Credit. Simply D or C would suffice.

Multiple Mode:

You can create multiple Ledgers at a time in this mode. This will save the time of the user.

Go to Gateway of Tally > Accounts Info > ledgers > Multiple ledgers > Create

Same steps as we told in Groups.

Displaying / Altering a Ledger Account:

Information under Display and Alter is the same. Display option does not permit any modification. Alter option permits you to alter the information.

You are allowed to alter any information of the ledger master with the exception of the Closing Balance of a ledger account, if any, other than closing balance of accounts under the group Stock-in-hand.

Go to Gateway of Tally > Accounts Info. > Ledgers > Display or Alter

Modification of Account Ledgers is possible under Single Ledgers as well as Multiple Ledgers option. However under Multiple Ledgers, all the fields are not available for alteration

Deletion:

You can delete the ledger if no vouchers have been created under this ledger.

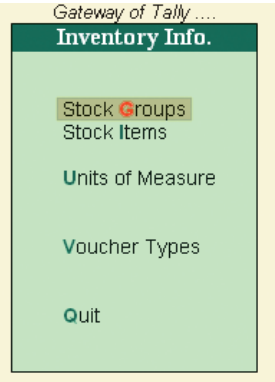
Go to Gateway of Tally > Accounts Info > Ledgers > Alter > Press Alt+D.

If you want to delete a Ledger for which Vouchers have been created, then you have to first delete all the Vouchers from that Ledger and then delete the Ledger Account.

Inventory Information→

The Inventory Info menu, lists the inventory masters like Stock Group, Stock Items, Units of Measure of the company, using which you can create, alter and display the inventory master details.

Go to Gateway of Tally > Inventory Info



Inventory information contains the inventory masters. Each master has Create,

Display and Alter functions.

These three functions are grouped under:

- Single
- Multiple

In Single, you can execute the function on one master. In Multiple, you can execute

the function on multiple masters.

Functions→

Create: The Create option is used to create new masters. Any modification to the masters can be done only through the Alter mode.

Display: The Display option is used to view the Master information. Master information cannot be modified in Display mode.

Alter: The Alter option allows you to view and make the necessary changes to the master information. This does not allow creation of masters. In Alteration mode, you can delete the master. [Press ALT+D for deletion]

Stock Group→

Stock Groups in Inventory are similar to Groups in Accounting Masters. They are helpful in the classification of Stock Items. You can group Stock Items under different Stock Groups to reflect their classification based on some common features such as brand name, product type, quality, etc. Grouping enables you to locate Stock Items easily and report their details in statements.

Example:

Stock Item	Sub Group	Main Group
Brand A - 19" TFT	Brand A	Grade One
Brand A - 17" CRT	Brand A	Grade One
Brand B - 19" TFT	Brand B	Grade Two
Brand B - 17" CRT	Brand B	Grade Two

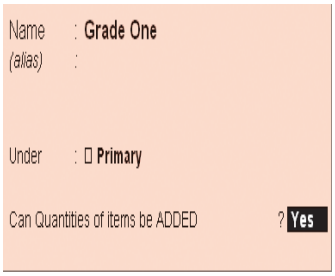
You now have ready details of Grade One and Grade Two products, duly classified. You can also view the sub group classification.

Go to Gateway of Tally > Inventory Info. > Stock Groups

Creating Stock Group →

Stock Items are classified into stock groups to reflect their classification based on some community.

To create a Stock Group,



Go to Gateway of Tally > Inventory Info. > Stock Groups > Create (under Single Stock Group)

A brief description on each of the fields in the Stock Group Creation screen follows:

Name: Enter the name of the Stock Group to be created. For example, Grade One.

Alias: Enter additional name apart from primary name [if required]. You can create any number of additional names.

Under: Specify whether it is a primary group or a sub-group of another group, by selecting from the list. Press Alt+C to create a parent group, if you do not have it in the list.

Can quantities of items be ADDED: This field pertains to information on measuring the units of the Stock Items that you would categories under the Stock Group. The Stock Items categorized under the group should have similar units for them to be added up. You cannot add quantities in Kgs to quantities in Pcs.

Creating Multiple Stock Groups→

Same steps as we discussed in Multiple Ledger.

Displaying Stock Groups→

Go to Gateway of Tally→Inventory Info. → Stock groups → Display (Under Single or Multiple Stock Group)

Altering Stock Group→

Go to Gateway of Tally→Inventory Info. → Stock groups → Alter (Under Single or Multiple Stock Group)

Deletion→

Go to Gateway of Tally→Inventory Info. → Stock groups → Alter (Under Single Stock Group)→ALT+D

Deletion is only possible if the Group is empty.

Stock Categories→

Stock Category offers a parallel classification of stock items. Like stock Groups, classification is done based on similarity in behavior.

For example:

Stock Item	Sub Group	Main Group	Sub-Category	Main Category
Brand A - 19" TFT	Brand A	Grade One	TFT	Monitor
Brand A - 17" CRT	Brand A	Grade One	CRT	Monitor
Brand B - 19" TFT	Brand B	Grade Two	TFT	Monitor
Brand B - 17" CRT	Brand B	Grade Two	CRT	Monitor

Creation, Display, Alter option same as discussed in Stock Group.

Stock Items→

Stock Item refers to goods that you manufacture or trade. It is the primary inventory entity and is the lowest level of information on your inventory. You have to create a Stock Item in Tally for each inventory item that you want to account for.

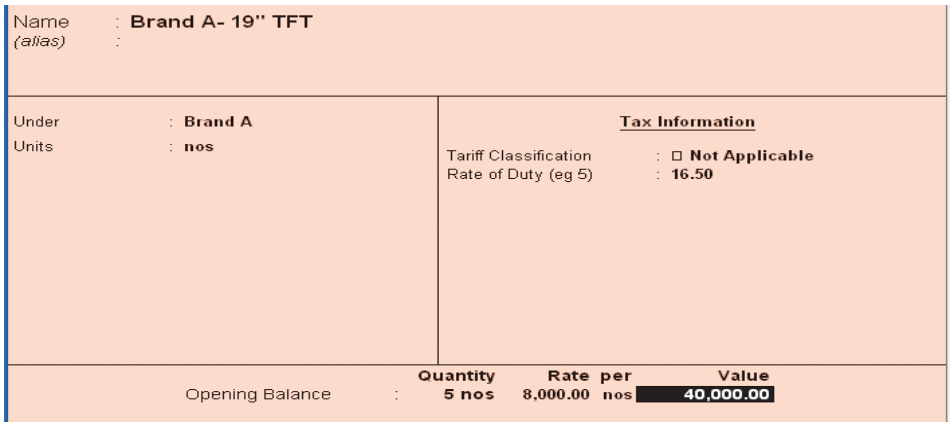
Go to Gateway of Tally > Inventory Info. > Stock Items

Creating Stock Item→

Stock items are goods that you manufacture or trade (sell and purchase). It is the primary inventory entity. Stock Items in the Inventory transactions are similar to ledgers being used in accounting transactions.

To create a Stock Item,

Go to Gateway of Tally > Inventory Info > Stock Item > Single Create (under Single Stock Item)



Stock Item creation is displayed as shown:

A brief description of each field in the Stock Item

Creation screen follows:

Name: Specify the name of the Stock Item.

Alias: Specify the Alias name of Stock Item (if required).

Under: This field will show the List of Groups.

Here you can select the Stock Group to which the

Stock Item belongs. By default, Primary Stock

Group appears in this field.

Units: This field will show the Unit List.

Here you can select the Unit of measurement

applicable for the stock item. By default, Not Applicable appears in this field.

Opening Balance: Specify the details of Opening Stock, if any, for the Stock Item as on the date of Beginning of Books.

- In the Quantity Field, specify the stock item Quantity, say 5 Nos.
- In the Rate Field, specify the stock item Rate, say Rs. 8000 per piece.
- In the Value Field, Tally.ERP 9 automatically calculates the value by multiplying the Quantity and Rate. You can also edit the value, Tally.ERP 9 automatically refreshes the Rate field accordingly.

Displaying, Altering, and Deleting: Same as discussed earlier.

Voucher Entry→

Predefined Accounting Vouchers in Tally→

Tally comprises of the following predefined Vouchers, to suit different business requirements for recording various transactions. Tally also allows you to create user-defined Vouchers (Voucher Types) as per your requirements.

- Contra Voucher (F4)
- Payment Voucher (F5)
- Receipt Voucher (F6)

- Journal voucher (F7)
- Sales Voucher / Invoice (F8)
- Debit Note Voucher (CTRL+F9)
- Credit Note Voucher (CTRL+F8)
- Purchase Voucher / Invoice (F9)

There are two modes in Tally for Voucher Entry recording:

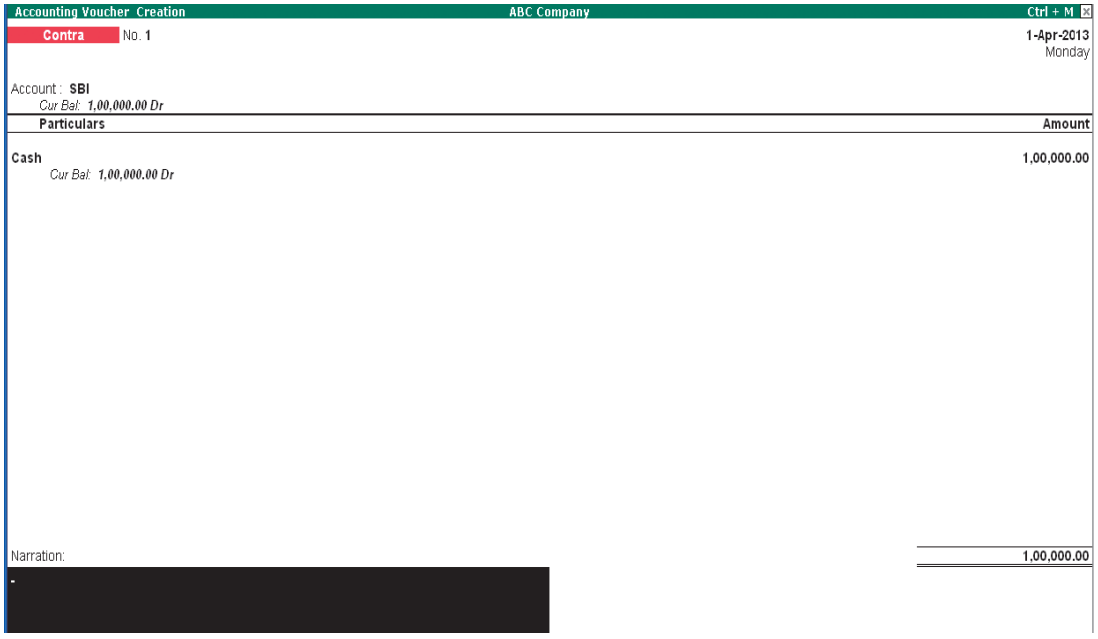
- Single Entry Mode
- Double Entry Mode

Contra Entry: As per the Accounting Principles, a Contra entry is a transaction involving transfer of cash between one Cash A/c to another or one Cash A/c to another Bank A/c i.e., is a transaction indicating transfer of funds from:

- Cash account to Cash account
- Cash account to Bank account
- Bank account to Cash account
- Bank account to Bank account

To view the Contra Voucher Entry Screen: Go to Gateway of Tally → Accounting Vouchers → Select F4: Contra from the Button Bar or press F4.

Ex: ₹100000 is deposited into SBI Bank

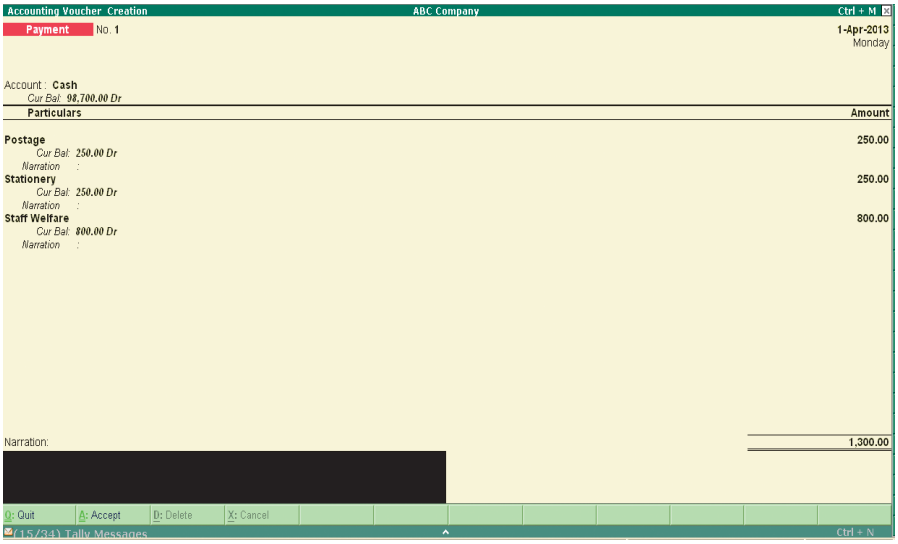


Payment Entry: Payment Voucher is used to account all the payments made by the company by way of Cash/Bank.

To Pass Payment Voucher → Go to Gateway of Tally → Accounting Vouchers → Select F5: Payment from the button bar or press F5.

Payment voucher can be passed using Single Entry or Double Entry mode by configuring the setting Use Single Entry mode for Pymt/Rcpt/Contra in F12 configuration.

Ex: Making cash payment for Stationery-250, Postage-250, Staff Welfare-800



The above entry consists of both common narration and narrations for each entry. In case of multiple debit/credit entries, you can give single line narration separately for every ledger account selected.

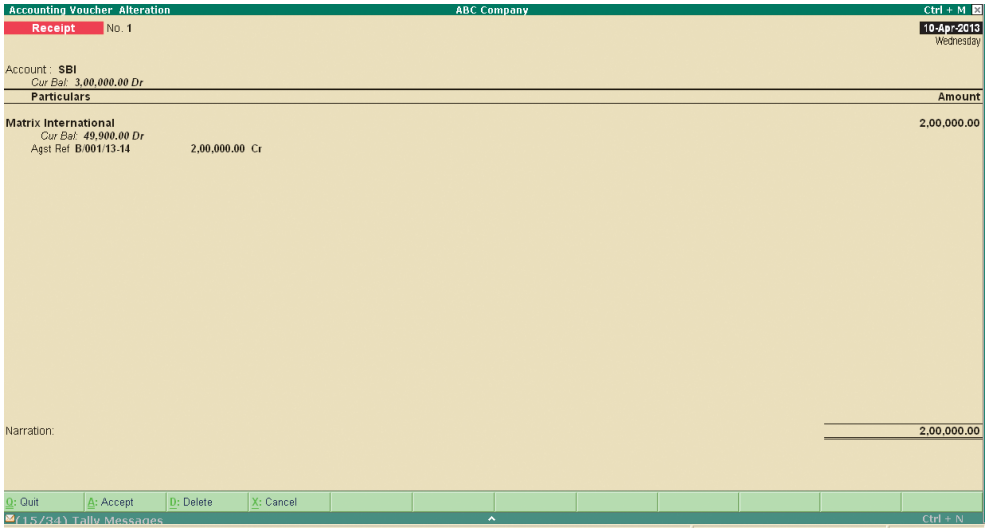
Special Keys for Voucher Narration Field

- ALT+R: Recalls the Last narration saved for the first ledger in the voucher, irrespective of the voucher type.
- CTRL+R: Recalls the Last narration saved for a specific voucher type, irrespective of the ledger.

Receipt Entry: Any money received from debtors against sales Invoices or on Account and for all transactions where money is received is accounted or entered into Tally using the Receipt Voucher.

To Pass Receipt Voucher → Go to Gateway of Tally → Accounting Vouchers → Select F6: Receipt from the button bar or press F6.

Ex: Received Cheque from Matrix International for ₹ 249900 against the Sales made earlier.



Purchase Entry: Purchase voucher is used to record the Purchase transactions of the company. The entry can be passed using the Voucher mode or the Invoice mode where the calculations can be automated and the user can experience the ease of feeding the transactions into the system.

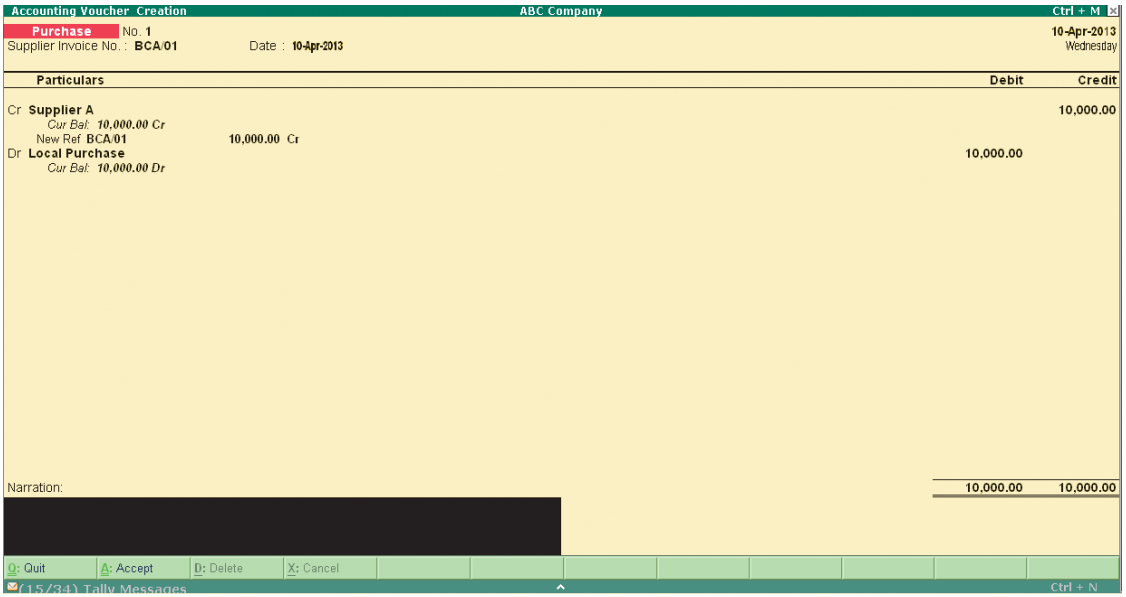
To Pass a Purchase Voucher → Gateway of Tally → Accounting Vouchers →Click on F9:Purchase on the Button Bar or press F9.

There are 3 modes for entering Purchase Voucher.

- Normal Purchase Voucher
- Account Invoice
- Item Invoice

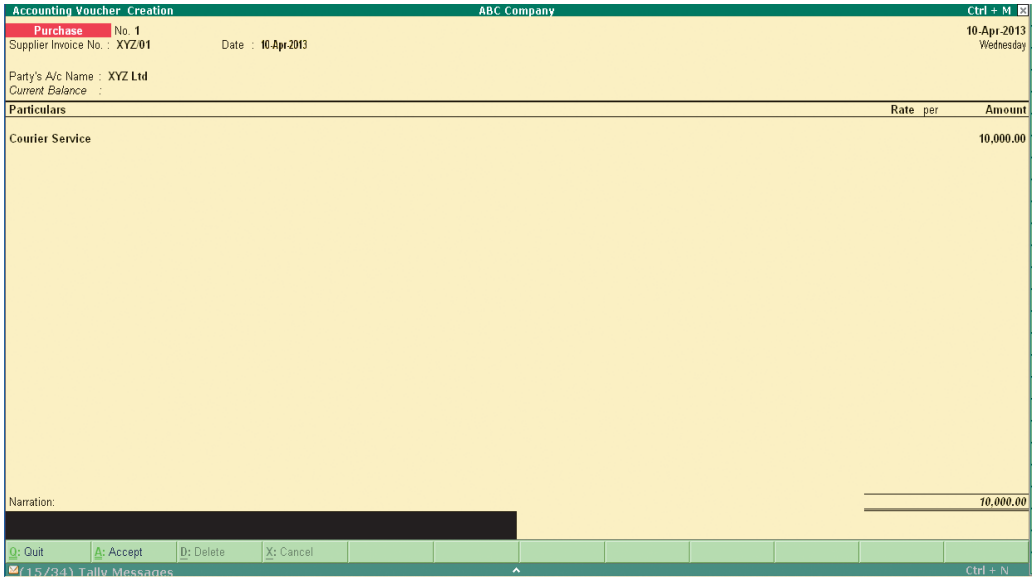
Normal Purchase Invoice: Purchase goods from Local Supplier

For: Example Purchase goods worth Rs.50000 from Supplier A in credit.



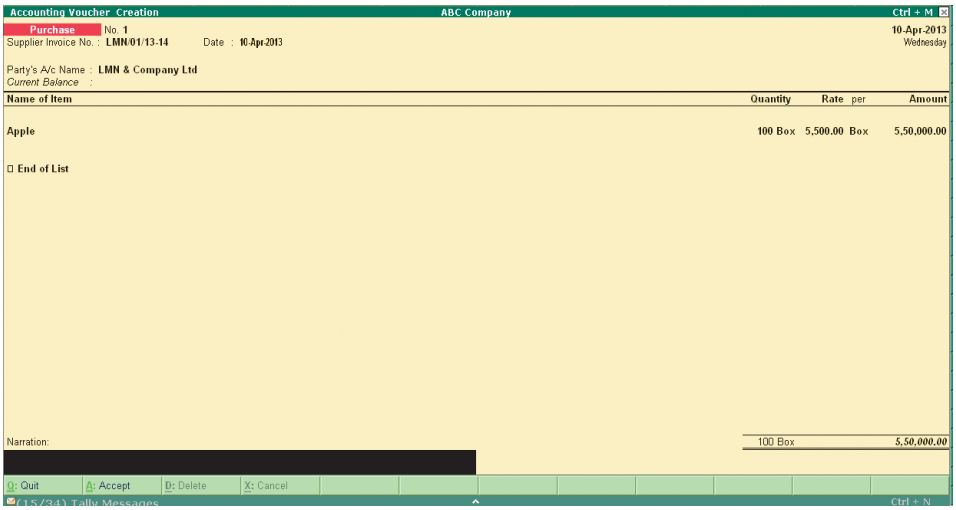
Account Invoice: You will be directly selecting/debiting the Ledger account in case you are passing an Account Invoice. This is useful especially when a Service Bill is entered and does not include Inventory.

Ex: Courier Service availed worth ₹ 10000 from XYZ Ltd.



Item Invoice: You will be first selecting the Inventory and then allocating the same to the relevant Ledger account. This is useful to record all the Inventory movements in books of account.

Ex: Purchase 100 Box of Apple @ ₹ 5500 per Box from LMN & Company Ltd on credit.



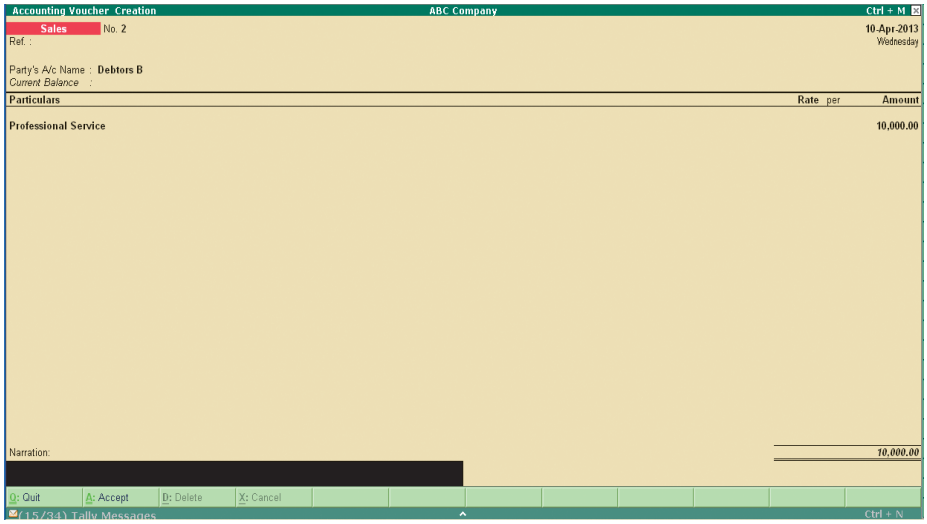
Sales Entry: When a sales transaction is made, a document detailing the transaction (item name, tax, etc) has to be given to the buyer or debtor as proof of purchase by him. This document is called Invoice or Bill or Cash Memo. Tally provides the option of creating Invoices.

There are 3 modes for entering Sales Voucher.

- Normal Sales Voucher
- Account Invoice
- Item Invoice

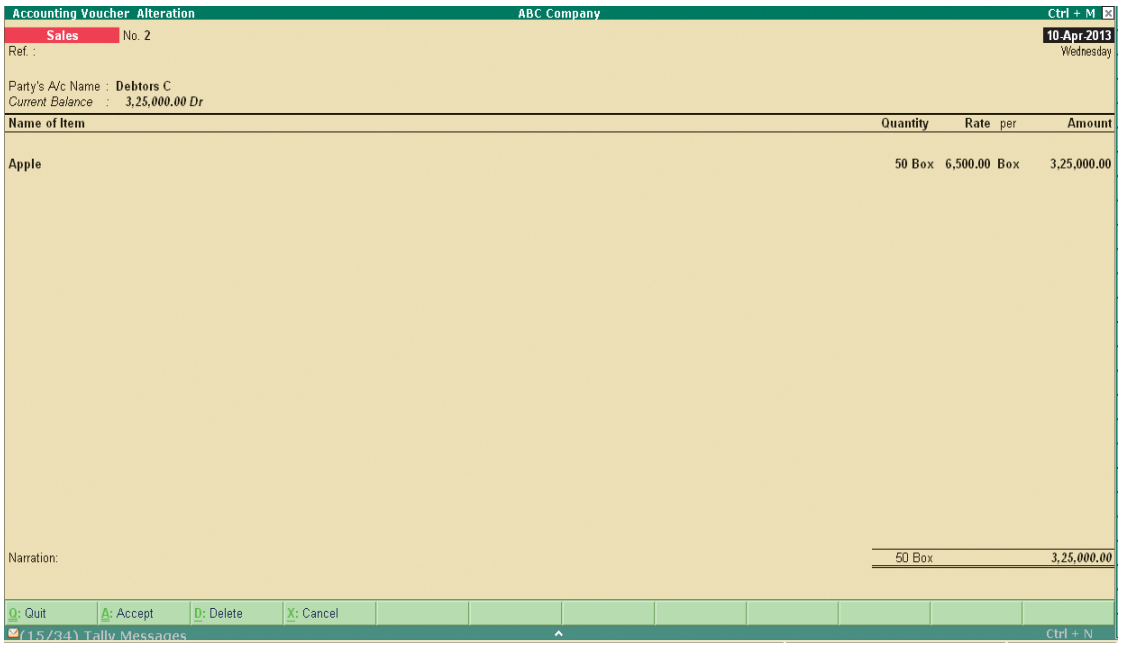
Account Invoice: Sales Account Invoice is generally used by professionals such as doctors and consultants who require issuing an invoice for certain services provided such as consultancy charges, professional fees, etc. Trading and manufacturing organizations also use the Account Invoice for invoicing service charges. On the Sales entry screen, click on Acct Invoice button, which is displayed on the Button Bar on the right-hand side of the screen to display the Sales Account Invoice screen as shown.

Pass a Sales Account Invoice for Service provided to Debtor B:



Item Invoice: Invoicing is generally used for sale of stock where the details of the items sold are listed. Selecting the Item Invoice allows you to select the stock items that need to be invoiced. Trading and manufacturing organizations commonly use this format. On the Sales invoice screen, click on the button Item Invoice, which is displayed on the Button Bar on the right side of the screen and the Sales Item Invoice appears as shown below:

Pass a Sales Invoice against sale of Apple – 50 Box. @ ₹ 6500/= per Box to Debtor C:



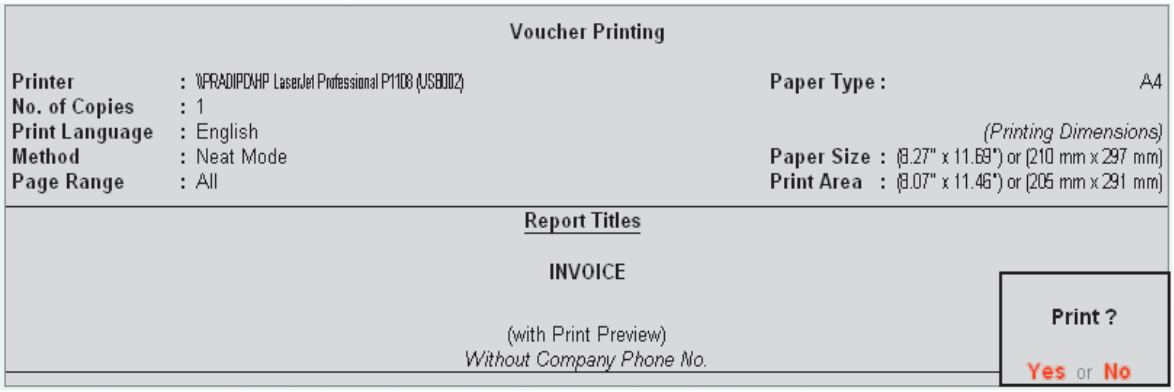
Note: Switch between Account Invoice Mode and Item Invoice Mode use: ALT+I

Switch between Invoice Mode and Accounting Voucher Mode use: CTRL+V

Printing Sales Invoice: To print any Invoice/voucher, press ALT+P or click on the button Print.

Note: You can configure the printing options, by selecting the appropriate buttons.

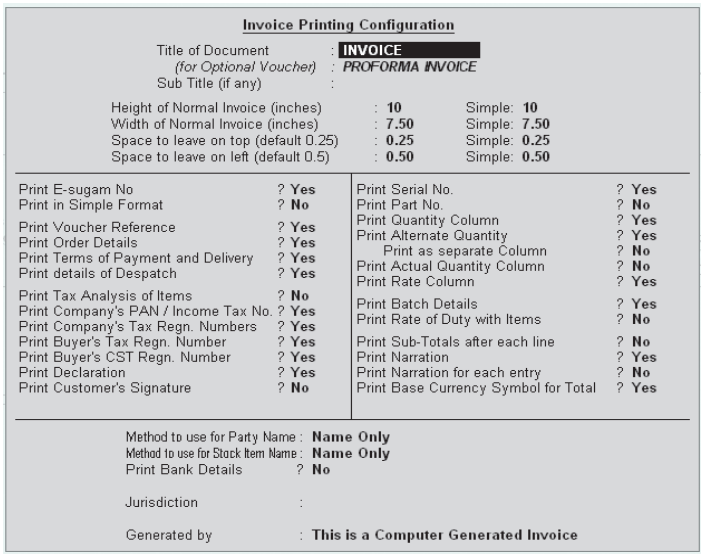
You can give additional information, change titles, print additional pages, and change printer settings.



The buttons Pre-Printed and Quick Format toggle between Plain Paper and Neat Format respectively. These are print specifications that you set. Pre-printed is for pre-printed stationery.

Quick Format does not give fonts or other niceties but is ideal for fast printing.

The Invoice Printing Configuration appears as shown:



Invoice Printing Configuration

Title of Document : **INVOICE**
(for Optional Voucher) : ***PROFORMA INVOICE***
Sub Title (if any) :

Height of Normal Invoice (inches)	: **10**	Simple: **10**
Width of Normal Invoice (inches)	: **7.50**	Simple: **7.50**
Space to leave on top (default 0.25)	: **0.25**	Simple: **0.25**
Space to leave on left (default 0.5)	: **0.50**	Simple: **0.50**

Print E-sugam No	? **Yes**	Print Serial No.	? **Yes**
Print in Simple Format	? **No**	Print Part No.	? **No**
Print Voucher Reference	? **Yes**	Print Quantity Column	? **Yes**
Print Order Details	? **Yes**	Print Alternate Quantity	? **Yes**
Print Terms of Payment and Delivery	? **Yes**	Print as separate Column	? **No**
Print details of Despatch	? **Yes**	Print Actual Quantity Column	? **No**
Print Tax Analysis of Items	? **No**	Print Rate Column	? **Yes**
Print Company's PAN / Income Tax No.	? **Yes**	Print Batch Details	? **Yes**
Print Company's Tax Regn. Numbers	? **Yes**	Print Rate of Duty with Items	? **No**
Print Buyer's Tax Regn. Number	? **Yes**	Print Sub-Totals after each line	? **No**
Print Buyer's CST Regn. Number	? **Yes**	Print Narration	? **Yes**
Print Declaration	? **Yes**	Print Narration for each entry	? **No**
Print Customer's Signature	? **No**	Print Base Currency Symbol for Total	? **Yes**

Method to use for Party Name : **Name Only**
Method to use for Stock Item Name : **Name Only**
Print Bank Details ? **No**

Jurisdiction :

Generated by : **This is a Computer Generated Invoice**

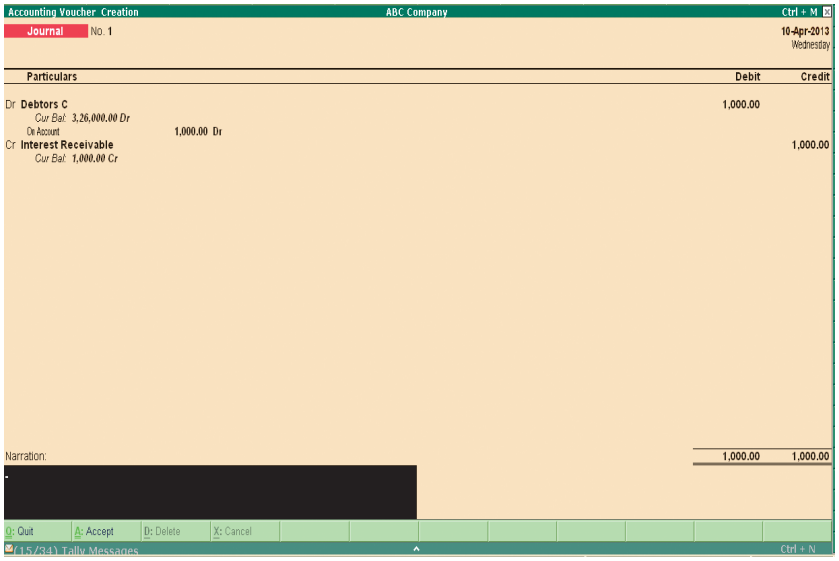
Set the print options as desired. You can configure the invoice as per your requirement.

The options depend on the various F11: Features and F12: Configure parameters, that have been set for your company and for the voucher either by you or by the administrator.

Journal Entry: Journal entries are usually used for finalization of accounts.

To pass a Journal Voucher →Go to Gateway of Tally > Accounting Vouchers → Click on F7: Journal on the Button Bar or press F7.

For example, there may be entries made for interest accrued or interest due. If you have to receive Interest from a party, the same can be entered using Journal Voucher. Debit the Party and Credit the Interest Receivable Account.



Note: Normally Journals are adjustment entries, which do not involve cash. Tally has the flexibility of passing such entries by enabling the option under F12 configuration.

Set Allow Cash Accounts in Journals to Yes in F12: Configure (Voucher Entry Configuration)

Predefined Inventory Vouchers in Tally→

Tally.ERP 9 comprises of the following predefined Vouchers, to suit different business requirements for recording various transactions. Tally also allows you to create user-defined Vouchers (Voucher Types) as per your requirements.

- Purchase order (ALT+F4)
- Sales order (ALT+F5)
- Job Work Out order (ALT+J)
- Job Work In order (ALT+W)
- Receipt note (ALT+F9)
- Delivery note (ALT+F8)
- Rejections Out (ALT+F6)
- Rejections In (CTRL+F6)
- Material Out (CTRL+J)
- Material In (CTRL+W)
- Stock Journal (ALT+S)
- Manufacturing Journal (ALT+S)
- Physical Stock (ALT+F10)

Receipt Note Voucher →

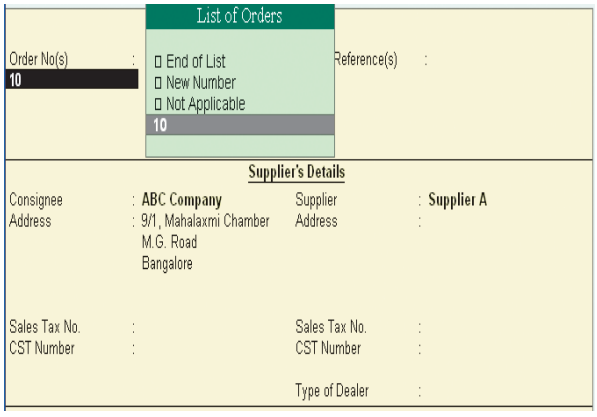
This voucher type is used for recording goods received from the supplier.

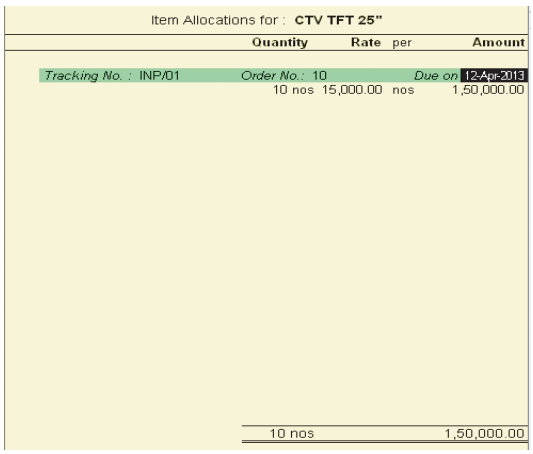
To enter the Receipt Note Voucher,

- From F11: Inventory Features, Enable the option Use Tracking Numbers (Delivery / Receipt Notes).
- Go to Gateway of Tally > Inventory Vouchers →Press the button Alt+F9 or Select the button F9: Rcpt Note from the button bar.

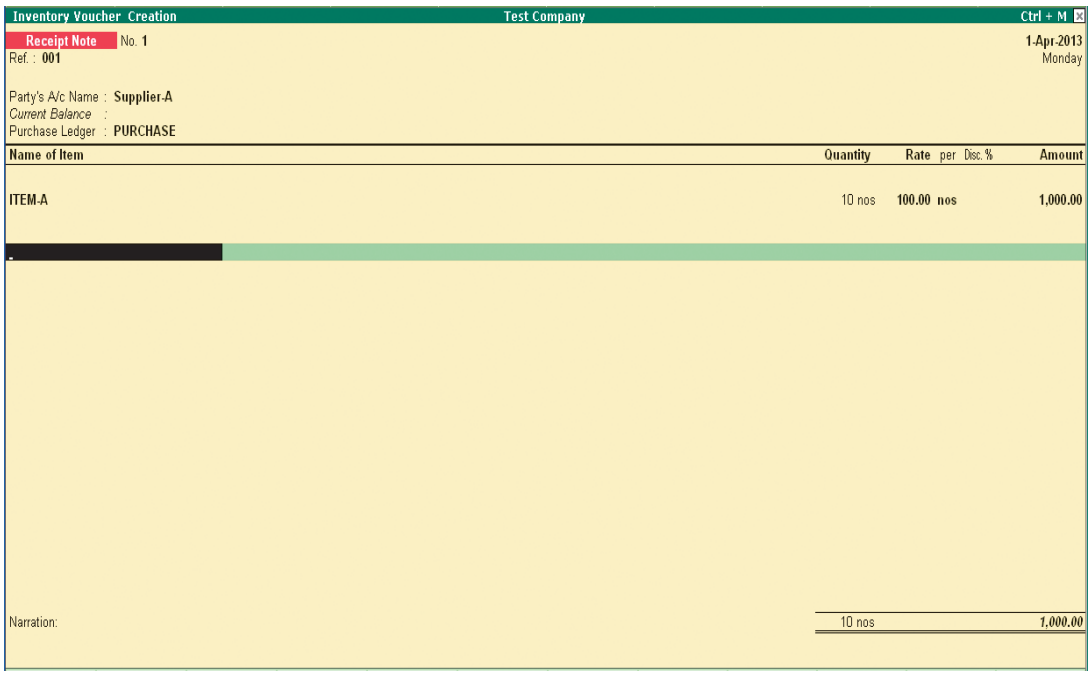
For example, consider the situation where a company receives Item A from a supplier B, if a Purchase Order exists for that Supplier B, select the Order Number from the List of Orders pop up menu to bring up the order particulars automatically.

Once you accept the Order details, the cursor will move to the column Name of Item. On pressing Enter, the Item Allocations screen is displayed. You can select existing Tracking number or create a new Tracking Number. Tracking number is the reference to have a link between transactions. For eg: if Tracking Number is selected in the Receipt Note, the details of the items are automatically displayed in the Purchase Invoice.





The Receipt Note after completion will appear as shown:



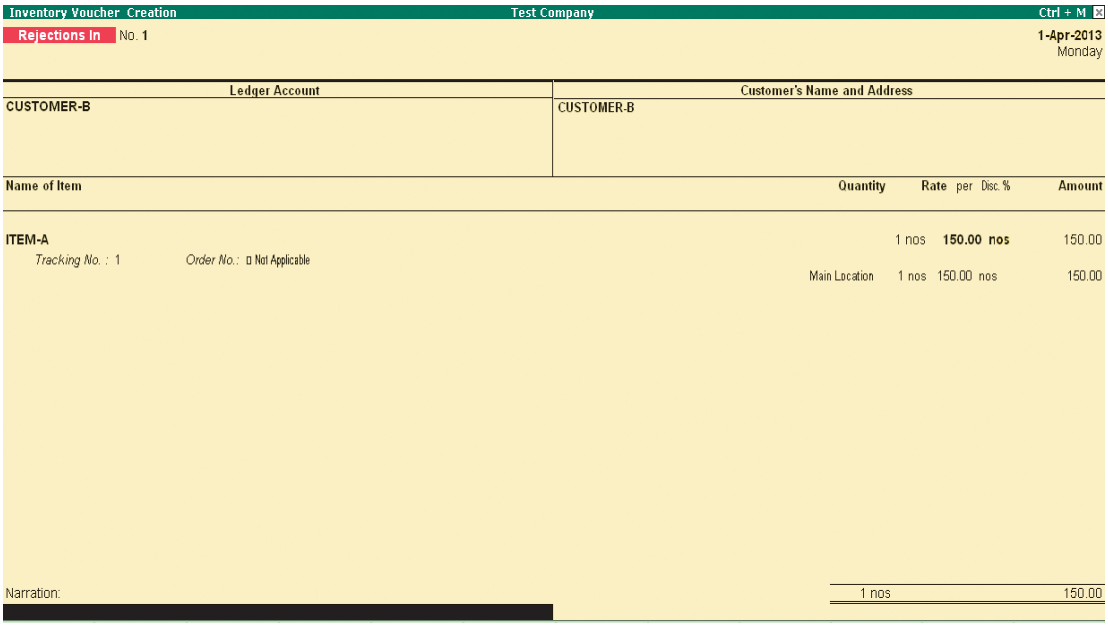
Save and Exit.

Rejections In Voucher (Sales Returns)→

A Rejections In Voucher is used to record goods that are rejected and returned by the customer.

To enter the Rejections In Voucher → From F11: Inventory Features, Enable the option Use Rejection Inward / outward Notes → Go to Gateway of Tally > Inventory Vouchers → Press Ctrl+F6 or select the button F6: Rej. In from the Button Bar

For example, Customer A returns Item A delivered by the company:

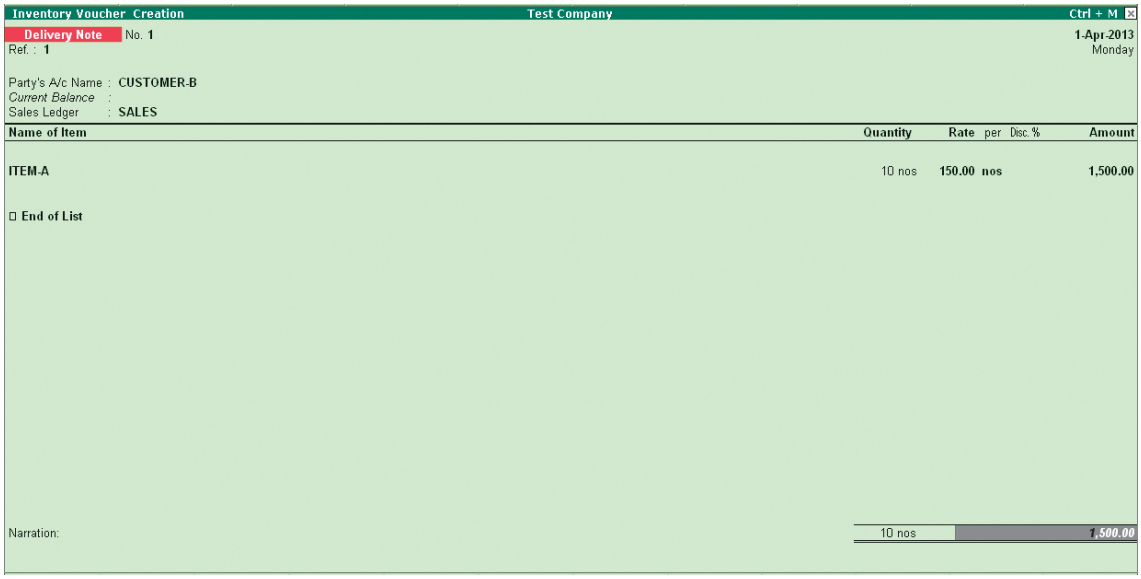


Delivery Note Voucher →

The Delivery Note Voucher is used for recording goods delivered to a customer.

To pass the Delivery Note voucher → From F11: Inventory Features, Enable the option Use Tracking Numbers (Delivery / Receipt Notes) → Go to Gateway of Tally → Inventory Vouchers → Press Alt+F8 or select the button F8: Dely Note from the button bar

The Delivery Note Voucher after completion will appear as shown :



Rejections Out Voucher (Purchase Returns)→

The Rejections Out Voucher records goods that are rejected and returned to a supplier.

Material Out→

The Material Out Voucher is used to record the material transfer out.

Material In→

The Material In Voucher is used to record the material transfer in.

Stock Journal Voucher→

Stock Journal is a Journal in which all types of Stock Adjustments are entered.

The stock adjustment may be due to:

Inter-Godown Transfer→

This is useful to transfer the goods from one location to another. The quantity of Stock remains the same, but the Location changes.

Additional Cost/Expenses involved in the Transfer of goods.

You can also account the additional cost incurred in connection of transfer of materials from one location to another.

Accounting for Wastage of stock or shortage of stock

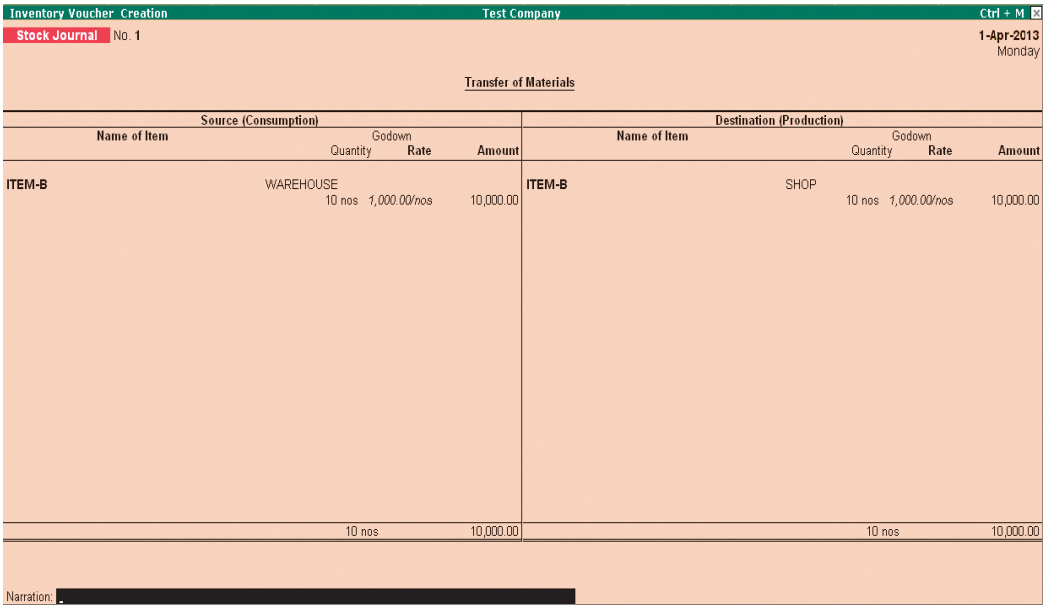
There may be a shortage or wastage of stock items, the quantity may have got changes. In such cases, you have to enter a stock journal to account for the increase or decrease in the Stock Item.

Manufacturing Process →

If you are involved in the manufacturing process in which raw materials are consumed and finished goods are produced, then you can create a manufacturing Journal Voucher also.

To view the Stock Journal Voucher → Go to Gateway of Tally > Inventory Vouchers → Press the buttons Alt + F7 or Select the button F7: Stk Jrnl from the Button Bar

For example, the company transfers Item B from the warehouse to the shop.



UNIT - 9

TALLY.ERP9 - TAX DEDUCTED AT SOURCES (TDS)

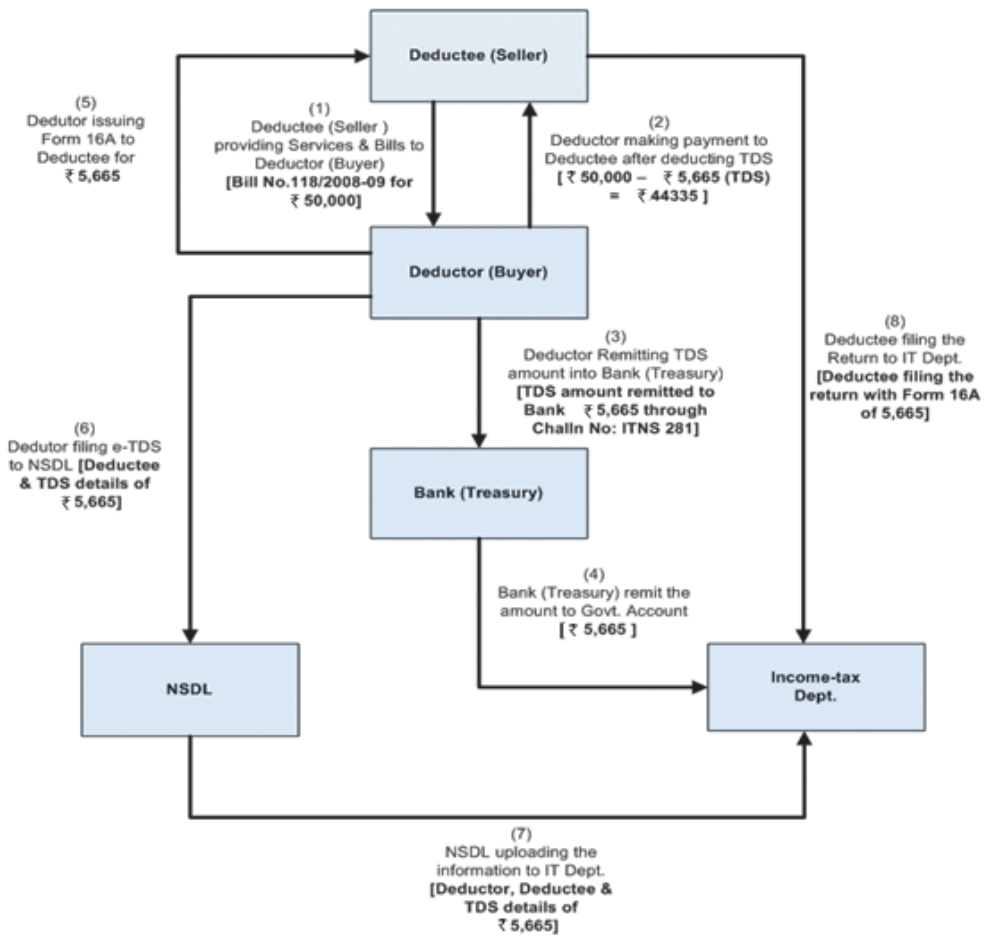
Introduction →

TDS means Tax Deducted at Source. The concept of TDS was introduced in the Income Tax Act, 1961, with the objective of deducting the tax on an income, at the source of income. It is one of the methods of collecting Income Tax, which ensures regular flow of income to the Government.

Example: Medha Infotech is making the payment towards Rent to the owner of the building, it is required to deduct the tax on the income (i.e. before payment to the owner), at the source of income.

TDS Process →

- A seller (Deductee) provides services to the buyer (Deductor).
- The buyer deducts the Tax at the time of payment of advances or while accounting the Bills received.
- The buyer deposits the deducted amount to the designated branches of the authorised bank
- The buyer issues Form No.1 6A to the Deductee
- The buyer files annual returns electronically to the Income Tax department.
- The seller files returns, along with Form 16A claiming the credit of the Tax deducted at source.



Time & Mode of TDS Payment→

- All the Tax deducted during a month are to be paid to the credit of Government on or before 7th of the next month. In case 7th of the month happens to be a sunday or a bank holiday payment can be made on the next working day
- TDS amount shall be paid to the government account through any designated branches of the authorised banks, along with Income Tax Challan No.281.
- In case of collections made by or on behalf of the Government, the amount shall be cred-ited within the time and in the manner aforesaid without the production of a challan.

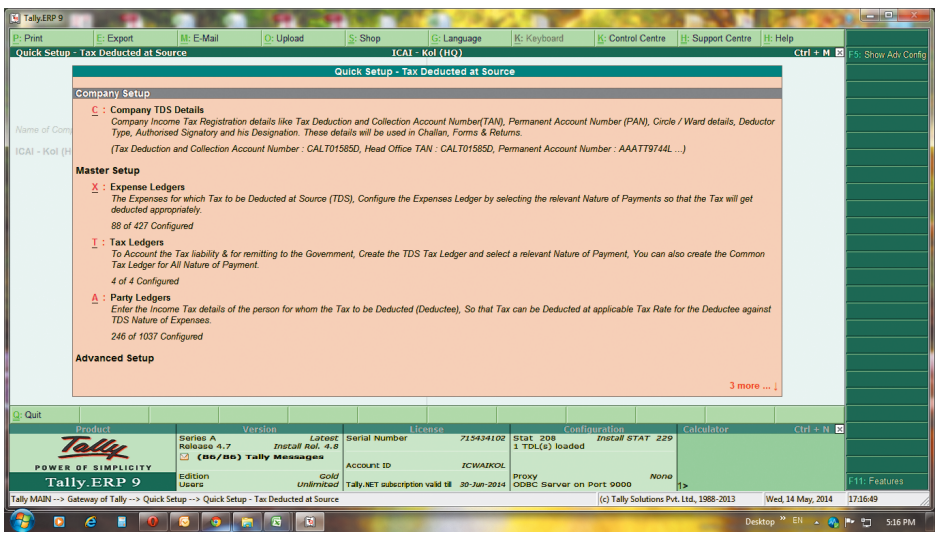
Enable TDS Features in Tally→

It takes a one-time configuration in Tally.ERP 9 for TDS features to be activated. Follow the steps given below to enable TDS in Tally.

To enable TDS Feature for a company, Tally.ERP 9 provides you a unique feature called Quick Setup. Quick Setup is a Single Window Statutory Masters Configuration Screen. This tool guides the starters to configure statutory masters required for the effective use of a particular statutory module.

To Enable TDS and to provide Company TDS Dedcutor Details Go to Gateway of Tally > Quick Setup > Tax Deducted at Source

Quick Setup - Tax Deducted at Source will be displayed as shown:



From Quick Setup screen user can make required basic configurations like, company TDS details and masters to account statutory transactions. It also allows making advance configura-tions wherever applicable.

Configuration details will be displayed below the setup options once the configuration is done other wise application will display the status as Not Configured for Company Setup and 0 of 0 Configured for other setups (Masters/Advanced setup).

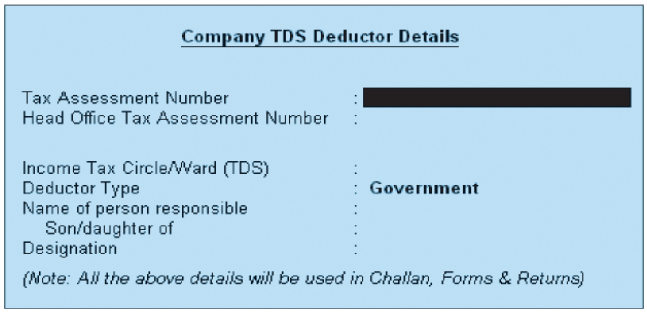
Company Setup→

Company Setup guides you to update relevant TDS details . To enter company TDS deductor details Press Alt+C or Select the option C: Company TDS Details and press enter to view Company TDS Deductor Details screen.

In Company TDS Deductor Details screen, enter the details such as:

Tax Assessment Number (TAN):

TAN is a TEN digit alphanumeric number Issued by theIncome Tax Department (ITD) to the deductor, which must be quoted on all Challans, Payment for TDS, Certificates issued in Form 16/16A, Returns and in all documents and other correspondence with ITD.



Tips: The Format of TAN is AAAA*55555A, Where A* is the first character of the name of the Organization.

Example: TAN of ABC Company is BANA56015M

Head Office Tax Assessment Number: If the company created is the Branch of a company then mention the head office's Tax Assessment Number.

Income Tax Circle /Ward (TDS): Income Tax Circle/Ward, in which the deductors are assessed for Income-Tax (TDS) with TAN of each person.

Deductor Type: According to the nature of the organisation Deductor type will be selected. In case of Government, the option Government will be selected as the Deductor Type and if the deductor is Non-Government body, Others will be selected.

Name of the person responsible: Person responsible means the person who is author-ised to file the TDS returns of the company.

Designation: Mention the designation of the authorised person filing TDS returns.

After putting all the required information press Enter to accept the data.

Tips: Users can also enable TDS feature from Gateway of Tally > F11: Features > F3: Statutory & Taxation.

Creating TDS Master→

To record the basic transactions in Tally you require 3 types of ledgers:

- Expense Ledger
- Party Ledger
- Tax Ledger

Master Setup: Master Setup guides you to create masters like Expenses ledgers, Party ledgers and Tax ledgers by enabling relevant TDS options in the masters.

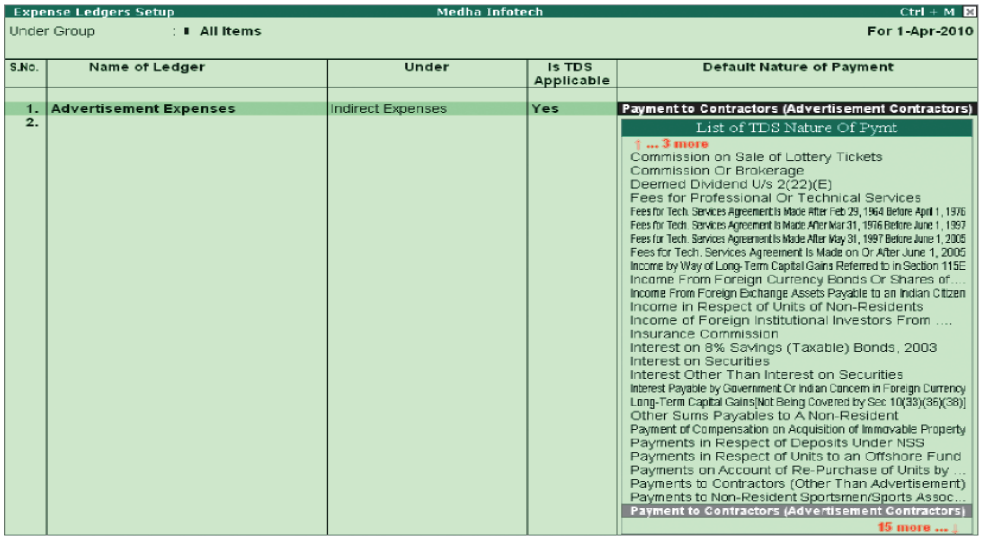
Expense Ledger: To Create Expense Ledger→ Go to Gateway of Tally → Quick Setup → Tax Deducted at Source → Master Setup → X: Expense Ledgers (Press Alt + X).

The Expense Ledgers Setup screen displays only those fields which are must to be enabled to consider the ledger created as a TDS expense ledger.

- In Name of Ledger field type Advertisement Expenses as the ledger name
- From the List of Groups select Indirect Expenses in the Under field
- By default, the field Is TDS Applicable will be set to Yes

- In Default Nature of Payment filed select Payment to Contractors (Advertisement Contractors) from the List of TDS Nature of Pymt.

Note: All the Payments/Expenses subject to TDS have to be associated with relevant predefined TDS Nature of Payments.



Note: The Option any can be selected from the List of TDS Nature of Payment, where the user doesn't want to define the TDS Nature of payment during Ledger creation. This allows the user to use an Expense Ledger (as a common ledger) to account multiple TDS Nature of Payments.

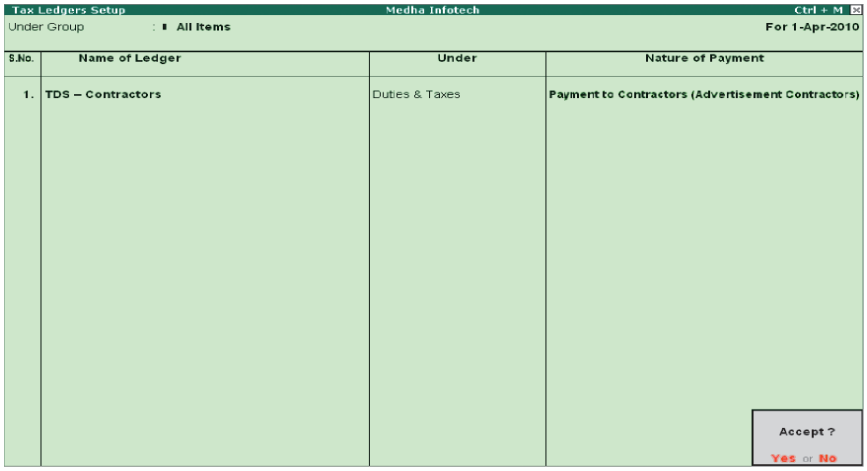
Users can create multiple expenses ledgers from Expense Ledgers Setup Screen.

Expense ledgers can also be created from Gateway of Tally > Accounts Info. > Ledgers> Create.

Tax Ledger: To create Tax Ledger → Go to Gateway of Tally → Quick Setup > Tax Deducted at Source → Master Setup → T: Tax Ledgers (Press Alt + T)

The Tax Ledgers Setup screen displays only those fields which are must to be enabled to consider the ledger created as a TDS Tax ledger.

- In Name of Ledger field type TDS – Contractors as the ledger name
- From the List of Groups select Duties & Taxes in the Under field
- In Nature of Payment filed select Payment to Contractors (Advertisement Con-tractors) from the List of TDS Nature of Pymt.



Note→

- Users can create multiple tax ledgers from Tax Ledgers Setup Screen
- It is recommended that separate TDS ledgers be created with appropriate TDS nature of Payments. However, Tally

  provides you with the flexibility to use a common Duty ledger for different TDS Nature of Payments by selecting the

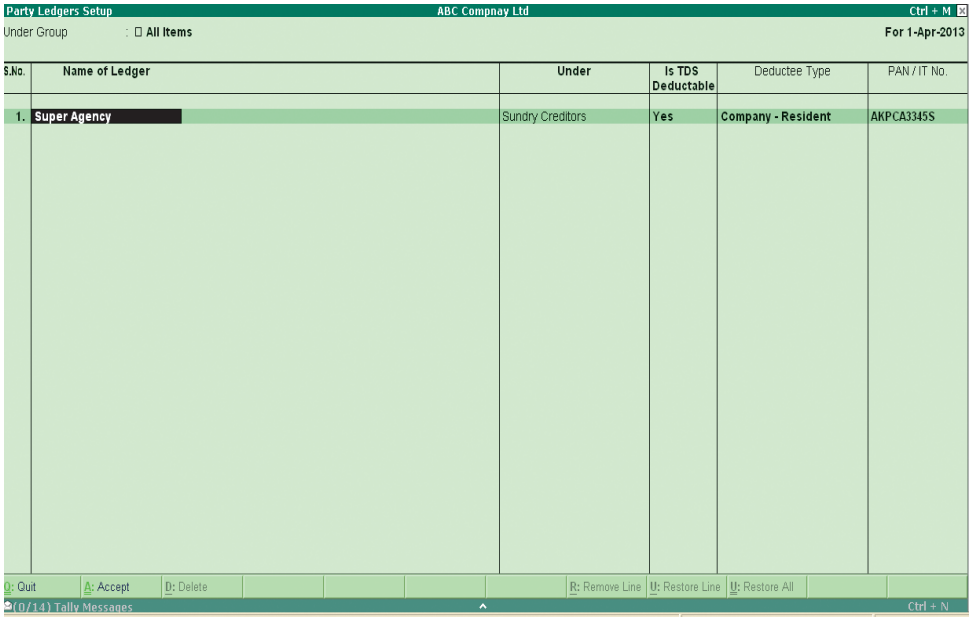
  Nature of Payments as any.
- Expense ledgers can also be created from Gateway of Tally > Accounts Info. > Ledgers > Create

Party Ledger→

To create party ledger →Go to Gateway of Tally → Quick Setup → Tax Deducted at Source > Master Setup → A: Party Ledgers ((Press Alt + A). The Party Ledgers Setup screen displays only those fields which are must to be enabled to consider the ledger created as a TDS party ledger:

- In Name of Ledger field type Super Agencies as the ledger name
- From the List of Groups select Sundry Creditors in the Under field
- By default, the field Is TDS Deductable will be set to Yes
- In Deductee Type field select Association of Persons from the List of Deductee Types
- Enter the PAN number of the party in PAN /IT No. field

The completed Party Ledgers Setup screen is displayed as shown:



Note:

- Users can create multiple party ledgers from Party Ledgers Setup Screen.
- The sellers who are receiving the TDS nature of payments, are required to be associated with the predefined

Deductee Types.

- Expense ledgers can also be created from Gateway of Tally > Accounts Info. > Ledgers > Create
- The option UnKnown will be selected, when the Party's deductee type details are not available

TDS Transaction →

In this section we shall emphasis on understanding how Tally's TDS features can be effectively used to record basic TDS transactions to generate TDS Challan.

Let us take the example of ABC Company Ltd (Created and TDS enabled) to record TDS transactions such as

- TDS on Expenses
- Payment to Party
- Payment of TDS
- Generating ITNS 281 Challan

TDS on Expenses (Journal Voucher) →

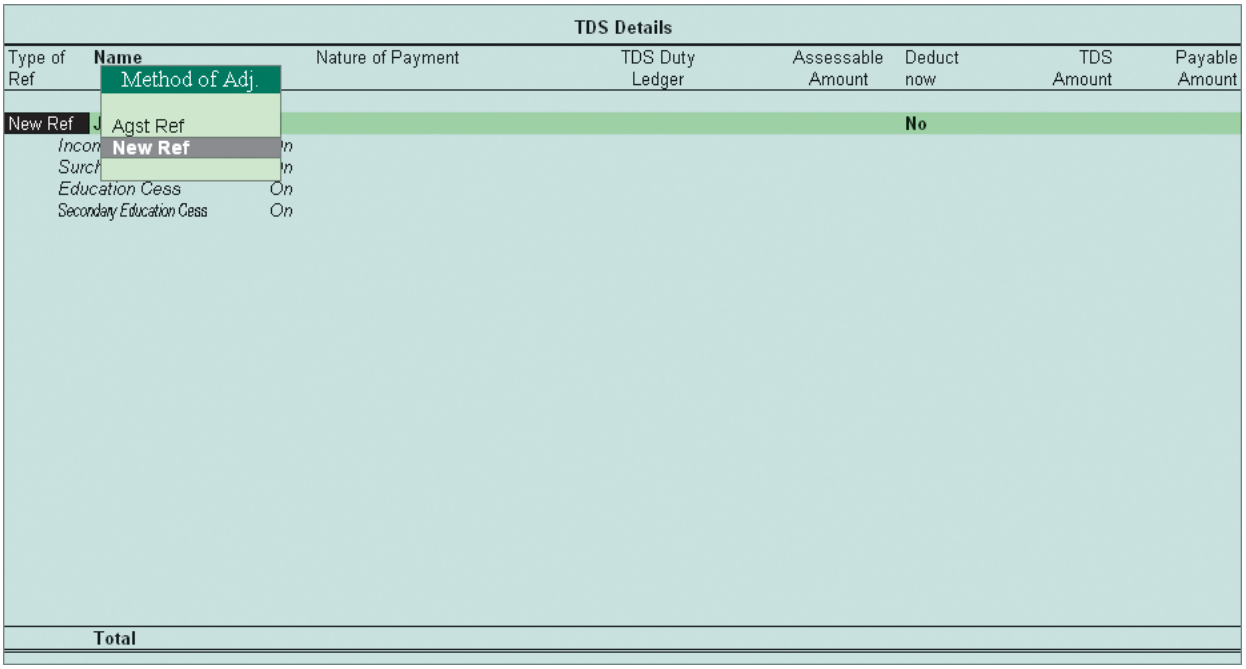
Under this, we will learn to Account expenses and deduct tax at source to arrive at the Net balance payable to the party.

Ex: On April 12, 2013 ABC Company Ltd received a Bill (vide No. 220) from Super Agencies for Rs. 4,00,000 towards the Advertisement services provided.

Record the Transaction in Journal Voucher:

- Go to Gateway of Tally > Accounting Vouchers > Press F7: Journal
- Press F2 and change the date to 12-04-2013
- Select Advertisement Expenses in the Debit field
- Enter 4,00,000 in the Amount field.
- Select Super Agencies in the Credit field and press Enter to view TDS details screen.

The TDS Details screen is displayed as shown:



In the TDS Details screen provide the following details:

Type of Ref.: Select New Ref from the method of Adjustment. Tally displays Two Methods of Adj viz., Agst Ref and New Ref. New Ref is selected for new Financial Transactions where as Agst Ref is selected to set off payment against the previously entered invoice.

Name: This filed display the Reference Number for the TDS Deducted. The default Reference Number displayed is a combination of abbreviation of Journal, Voucher Number and Line Number. Example: Jrnl / 1-1 which can be changed by the user. TDS payments are tracked with these Reference Numbers.

Nature of Payment: Select Payments to Contractors (advertisement Contractors) in Nature of Payment field. The List of Nature of payments displays only that Nature of Payments which is specific to the Expenses Ledgers, selected in the transaction.

TDS Duty Ledger: Select TDS – Contractors from the list of TDS Duty Ledgers. List of TDS Duty Ledgers displays, ledgers created with specific nature of payment as well as the ledger created with the option **any**.

Assessable Amount: Tally defaults the amount specified against the expenses ledger and skips the field.

Deduct now: This field will be set to Yes or No depending on the tax deduction. Set this field to Yes to deduct the Tax in the same voucher.

TDS Amount: This field displays the Tax amount deducted at source

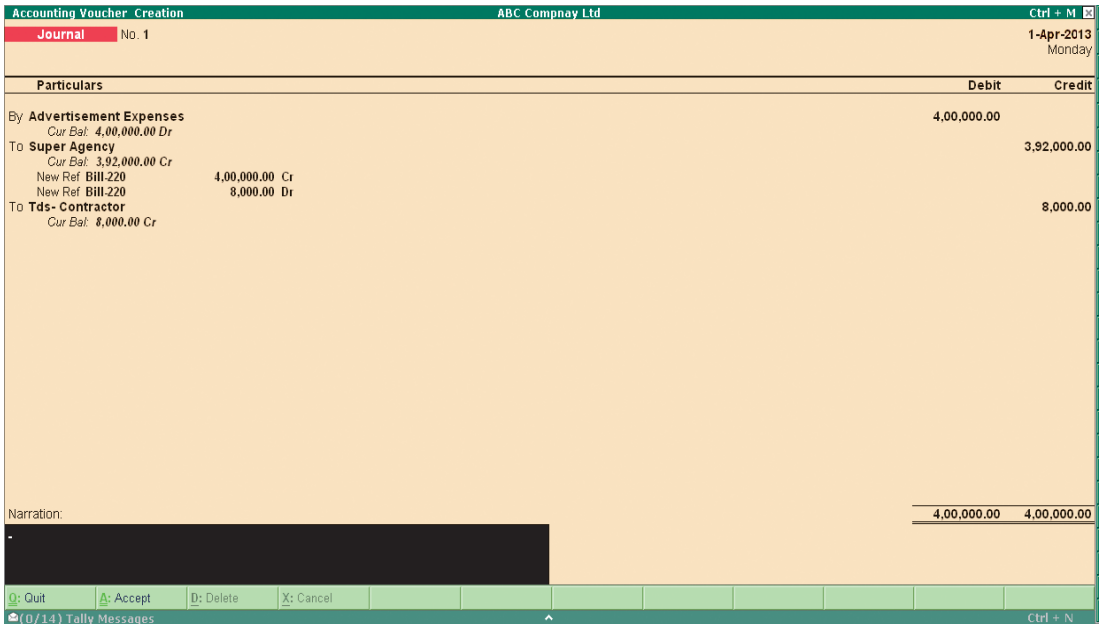
Payable Amount: This field displays the amount (after TDS) payable to the Party.

After putting the details press Enter to accept it.

Payable Amount as calculated in the TDS Details screen will be defaulted in the Party's Amount (Credit) field. Press Enter to view Bill–wise Details screen.

In Bill–wise Details screen → Select New Ref as the Type of Ref → In the Name field enter the Bill No → Skip the Due Date or Credit Days field → Accept the default amount allocation and Dr/Cr. By default Tally displays the Bill amount in the amount field as the credit balance → Press Enter, selects New Ref as Type of Ref and Enter Bill no → Skip the Due Date or Credit Days field and accepts the default amount allocation and Dr/ Cr. By default Tally displays the Tax amount in the amount field as the debit balance.

The completed Journal Voucher is displayed as shown:



Note: Journal voucher is generally used to record transactions on due basis i.e., firstly a due entry in favors of the party is created when the bill is received and then at the time of settlement of the referred bill, a payment entry is passed.

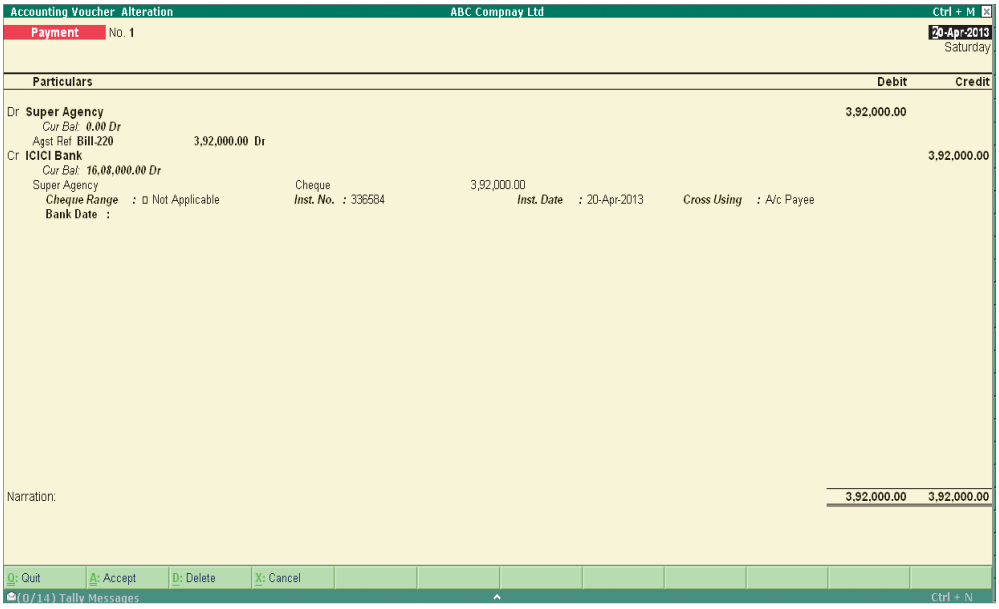
Payment to Party →

Ex: On April 20, 2013, payment of Rs. 3,92,000 is made towards bill no. Bill-220 to Super Agencies for the purchase of Advertisement services, vide cheque no. 336584

Record the transaction in Payment Voucher → Go to Gateway of Tally > Accounting Vouchers > Press F5: Payment → Press F2 and change date to 20-04-2013 → In Debit field select Super Agencies from the List of Ledger Accounts → Enter Rs. 3,92,000 in Amount field and press enter to view Bill-wise Details screen → In Bill-wise Details screen → Select Agst Ref in the Type of Ref → Select Bill-220 from the List of Pending Bills in Name field, Amount is defaulted automatically.

In Credit field select ICICI Bank from the List of Ledger Accounts, Amount is defaulted automatically → Enter Cheque No. 336584 in Bank Details section (Inst No)

Completed Payment Voucher is displayed as shown:



Press Enter to Accept it.

Payment of TDS →

Payment of TDS (Using TDS Helper)→ All the Tax deducted during a month is to be paid to the credit of Government on or before 7th of the next month. In case 7th of the month happens to be a Sunday or a bank holiday payment can be made on the next working day. TDS amount shall be paid to the government account through any designated branches of the authorized banks, along with Income Tax Challan No.281.

Ex: On May 5, 2013, paid TDS of Rs. 8,000 towards Advertisement Expenses, vide cheque no. 336725 for the month of April, 2013.

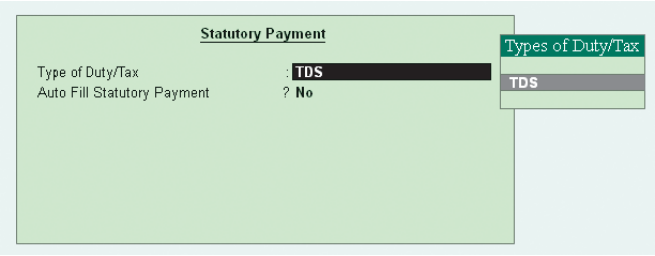
First you have to configure the Payment Voucher. Steps are as follows:

Go to Payment Voucher → Press F12 → Set Use Single Entry mode for Pymt/Rcpt/Contra to Yes

Now you record the transaction by using following steps:

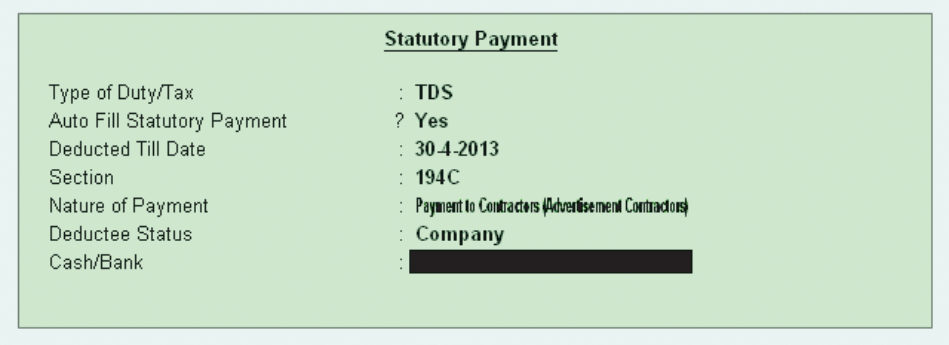
Press F2 and change date to 05-05-2013 → Press Alt+S or click on S: Stat Payment button on the Buttons Bar to view Statutory Payment screen →

Type of Duty/Tax: In this field select the Tax/Duty Type towards which tax payment entry is being recorded. Here we are recording TDS payment entry, hence select TDS from the Type of Duty/Tax



Auto Fill Statutory Payment: Set this option to YES to auto calculates and fills the tax payable to the Government

Set this option to NO, if the user wants to manually select the tax ledger and tax bills.



Deducted Till Date: In this field user may enter, till date of the period for which the TDS values should be computed and auto-filled. Enter 30-04-2013 as the Till Date.

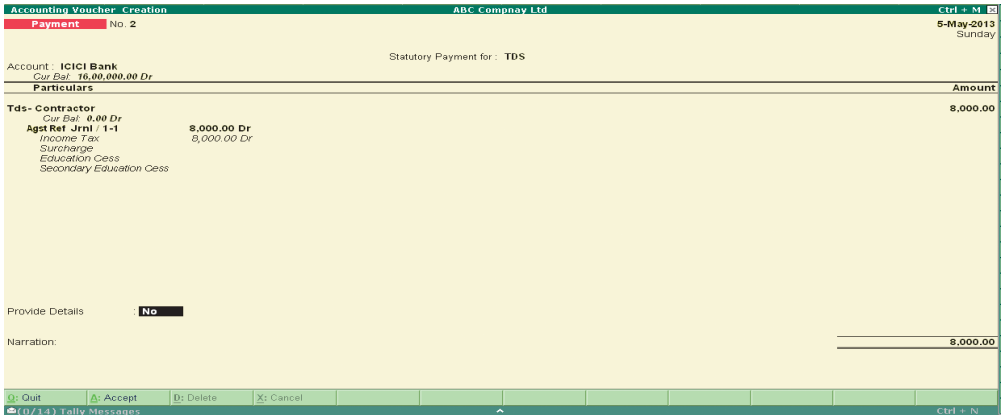
Section: As per the Act, separate TDS challans to be submitted for the payment of tax under each section. In this field, Tally displays all the Sections under which, Tax deducted is pending for payment. Select Section 194C from the list of section.

Nature of Payments: Based on the section selected in the Section field, Tally displays the section related nature of payments under which, Tax deducted is pending for payment. Select Payment to Contractors (Advertisement Contractors) as the Nature of Payment.

Deductee Status: Select the Deductee Status as Non Company.

Cash/ Bank: Depending on the mode of payment (Cash or Cheque) Cash or Bank ledger will be selected. Select ICICI Bank from the List of Ledger Accounts.

The completed Statutory Payment screen is displayed as shown:



- Press Enter to accept the Statutory Payment screen.
- The Bank Name through which the payment is made and TDS payable amount (with the respective bill details) will be auto-filled.
- Set the option Provide Details to Yes to enter TDS payment details
- In the Payment Details Screen
- **From Date:** In this field enter the From date of the period for which the payment is made
- **To Date:** In this field enter the To date of the period for which the payment is made
- **Cheque/DD No:** In this field user can enter either the cheque or the DD No through which the TDS payment is made. In this transaction payment is made through cheque no. 336725.
- **Name of the Bank:** This field is provided to mention the name of authorised bank, where the payment is made.
- **Bank Account Number:** Enter the bank account number in this filed
- **Branch Name:** Enter the bank Branch name in this field.
- **BSR Code:** Enter the BSR code of the branch. BSR code is a 7 digit number allotted by Reserve Bank of India (RBI) to bank branch.
- **Challan No.:** In this field enter the TDS payment Challan number. If the TDS payment chal lan details are not available at the time of recording the TDS payment entry, such details can be either by reconciling the TDS ledger or by altering the payment voucher.
- **Challan Date:** Enter the Challan Date.

The completed Payment Details screen is displayed as shown:

Payment Details

From Date	: 1-Apr-2013
To Date	: 30-Jun-2013
(Note: This payment belongs to the above Quarter)	
Cheque/DD No	: 336725
Cheque/DD Date	: *5-May-2013*
Name of Bank	: ICICI Bank
Bank Account Number	: 0056478954
Branch Name	: M.G. Road
BSR Code	: 0054789
Challan No.	: 05644
Challan Date	: 5-5-2013

(Note: All the above details will be used in Challan, Forms & Returns)

Now Press Enter to accept the details and Save the Voucher.

Generating TDS Challan (ITNS 281)→

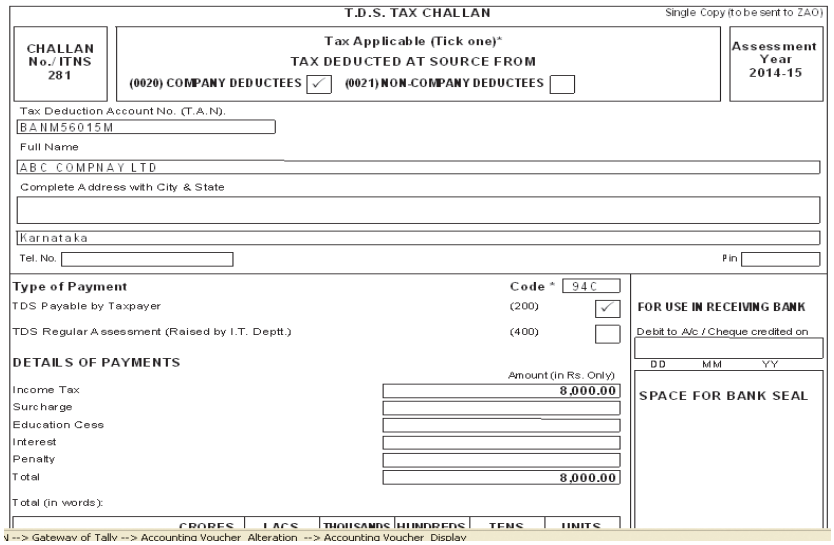
Tax is remitted to the government account through Challans. For making the TDS payment, Challan No. 281 is used.

In Tally TDS Challan (ITNS 28) will be printed from the TDS payment voucher.

To print the TDS Challan for the transaction entered on 05-05-2013:

- Press PageUp to go back to payment voucher entry
- Click on Print button or Press Alt + P from the payment voucher to view the Voucher Printing screen

TDS Challan is displayed as shown:



T.D.S. TAX CHALLAN — Single Copy (to be sent to ZAO)

CHALLAN No./ ITNS 281

Tax Applicable (Tick one)*
TAX DEDUCTED AT SOURCE FROM
(0020) COMPANY DEDUCTEES ✓ (0021) NON-COMPANY DEDUCTEES

Assessment Year 2014-15

Tax Deduction Account No. (T.A.N.): BANM56015M

Full Name: ABC COMPNAY LTD

Complete Address with City & State:

Karnataka

Tel. No. | Pin

Type of Payment — Code * 94C

TDS Payable by Taxpayer (200) ✓

TDS Regular Assessment (Raised by I.T. Deptt.) (400)

FOR USE IN RECEIVING BANK

Debit to A/c / Cheque credited on: DD MM YY

DETAILS OF PAYMENTS — Amount (in Rs. Only)

Income Tax	8,000.00
Surcharge	
Education Cess	
Interest	
Penalty	
Total	8,000.00

SPACE FOR BANK SEAL

Total (in words): CRORES | LACS | THOUSANDS | HUNDREDS | TENS | UNITS

--> Gateway of Tally --> Accounting Voucher Alteration --> Accounting Voucher Display

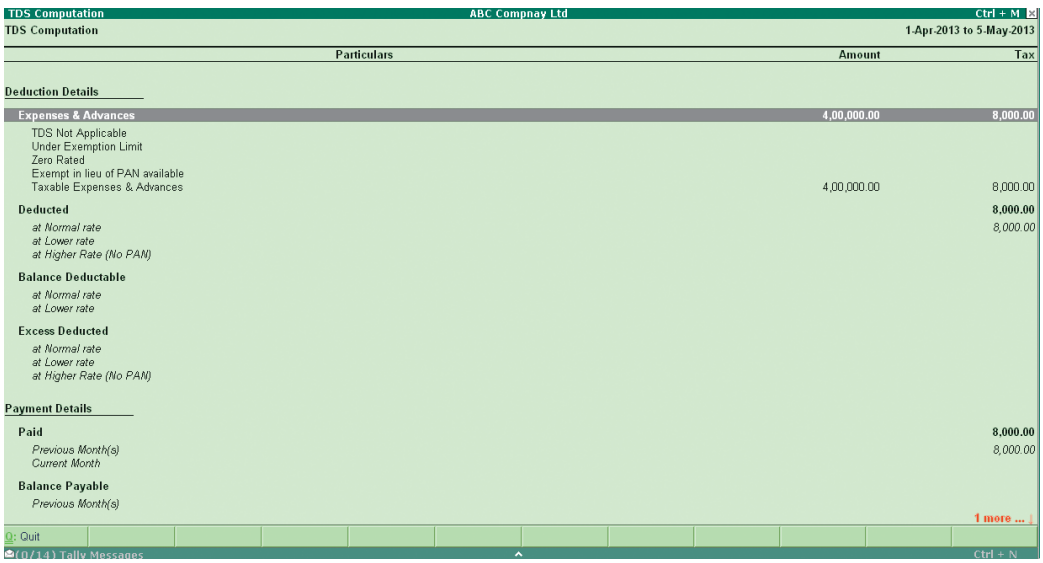
TDS Reports→

Tally helps the user to generate the TDS Computation Report, TDS Challan, Statutory Returns and other related reports at the end of a month, quarter or year, as prescribed under the Act. To view the TDS Reports. Go to Gateway of Tally→ Display→ Statutory Reports → TDS Reports

Computation→

TDS Computation report displays information about TDS transactions. It includes information about the total expenses and advances on which TDS is applicable, TDS amount deducted, balance TDS amount deductible, TDS amount paid and TDS amount pending for payment. To view TDS Computation report:

Go to Gateway of Tally → Display → Statutory Reports → TDS Reports → Computation



TDS Computation — ABC Compnay Ltd — Ctrl + M

TDS Computation — 1-Apr-2013 to 5-May-2013

Particulars	Amount	Tax
Deduction Details		
Expenses & Advances	4,00,000.00	8,000.00
TDS Not Applicable		
Under Exemption Limit		
Zero Rated		
Exempt in lieu of PAN available		
Taxable Expenses & Advances	4,00,000.00	8,000.00
Deducted		8,000.00
at Normal rate		*8,000.00*
at Lower rate		
at Higher Rate (No PAN)		
Balance Deductable		
at Normal rate		
at Lower rate		
Excess Deducted		
at Normal rate		
at Lower rate		
at Higher Rate (No PAN)		
Payment Details		
Paid		8,000.00
Previous Month(s)		*8,000.00*
Current Month		
Balance Payable		
Previous Month(s)		

1 more ...

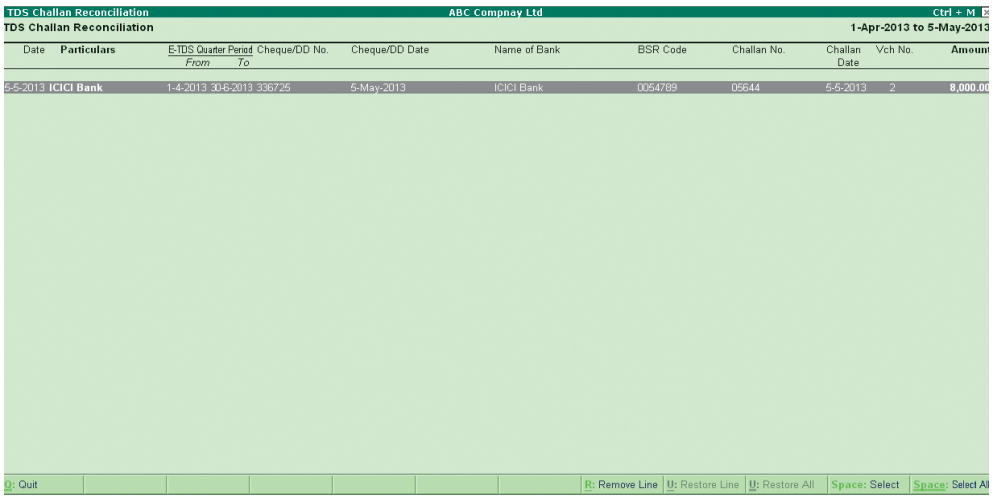
Q: Quit

(0/14) Tally Messages — Ctrl + N

Challan Reconciliation→

Reconciliation of Challan Payments made to Bank for TDS accounts is done in Challan reconciliation. Go to Gateway of Tally → Display > Statutory Reports → TDS Reports → Challan Reconciliation.

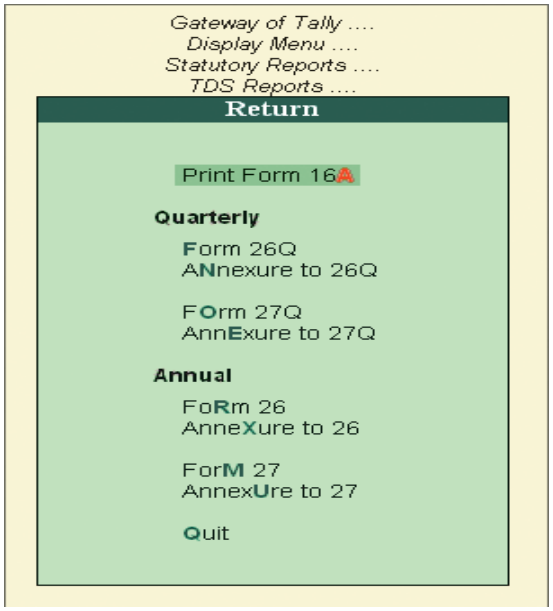
The Challan Reconciliation report is displayed as shown:



TDS Challan Reconciliation screen displays all the vouchers related to the TDS Ledger selected. Challan reconciliation is done only for those vouchers for which the payment details are not provided during voucher entry. For Challan Reconciliation Press F5 key or Click on F5: Challan Reconciliation button to reconcile the challan. TDS Challans can be reconciled either by updating the Cheque/DD No., Name of Bank, Branch Name, BSR Code, Challan No., and Challan Date in the reconciliation screen OR by using Set Challan Details (Alt +S) button from the Buttons Bar to reconcile challans. Click on S: Set Challan Details button to fill the challan details. Enter the details as shown.

Return→

Tally.ERP 9 allows the user to print Form 16 A and all the Quarterly and Annual TDS Return Forms and Annexures.



E–Returns→

The Income Tax department has now notified 'Electronic Filing of Returns of Tax Deducted at Source Scheme, 2003'. It is applicable to all deductors furnishing their TDS return in electronic form. As per this scheme,

- It is mandatory for corporate deductors to furnish their TDS returns in electronic form (e-TDS return) with effect from June 1, 2003.
- For government deductors it is mandatory to furnish their TDS returns in electronic form (e-TDS return) from financial year 2004-2005 onwards
- Deductors (other than government and corporates) may file TDS return in electronic or physical form.

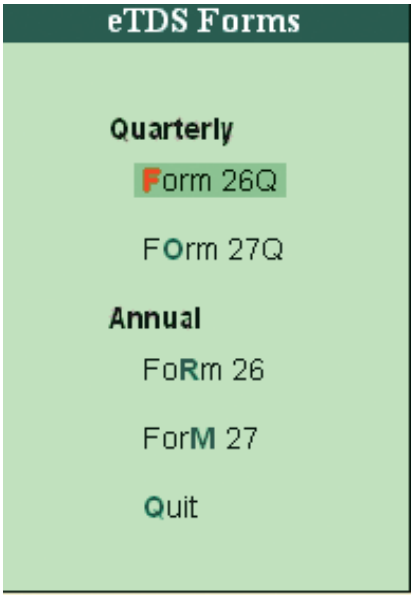
Deductors furnishing TDS returns in electronic form (e-TDS) have to furnish Form 27A. Form 27A is a control chart to be furnished in physical form along with CD/ Floppy containing the e-TDS returns. Form No 27A is required to be furnished separately for each TDS return. Form 27A is a summary of e-TDS returns which contains control totals of 'Amount paid and 'Income tax deducted at source'. The control totals mentioned on Form 27A should match with the corresponding control totals in e-TDS returns.

Forms	Periodicity	Due Date
Form 26Q	Quarterly	On or before 15th July, 15th October, 15th January and 5th June
Form 27Q	Quarterly	On or before 14the July, 14th October, 14the January and 14th April or 14th June
Form 26	Annual	On or before 30th June, following the financial year.
Form 27	Annual	On or before 30th June, following the financial year.
Form 27A	Annual/Quarterly	Filed in physical form with each return i.e. Form 26Q, Form 27Q, Form 26 and Form 27.

E–TDS→

E-TDS menu displays the eTDS Quarterly and Annual Forms, which can be exported from Tally.ERP 9 and validated using TDS/TCS File Validation Utility. To view the E-TDS Forms Go to Gateway of Tally → Display → Statutory Reports → TDS Reports → E–Return → E–TDS

Note: It is mandatory to validate the TDS returns with File Validation Utility to confirm to the requirements as prescribed by the Income tax department. In case of any errors in exported file (Returns), the FVU prompts a error message with error code, the assessee may correct the same and revalidate the returns. The File Validation Utility is available for Quarterly and Annual returns separately.



Tally exports Form 26Q & Form 27Q in the text (.txt) format as prescribed by NSDL.

Outstanding →

In Outstanding reports user can view:

- **TDS Payables:** TDS Payable report gives you information on the status of TDS payable (pending) to Government amounts for a particular Nature of Payment.
- **Ledger outstanding:** TDS Ledger Outstanding report displays ledger wise TDS outstanding. This report can be viewed for all the ledgers or for one ledger
- **Nature of payments Outstanding:** TDS Nature of Payment Outstanding report displays Nature of Payment wise TDS outstanding. This report can be viewed for all the Nature of Payment or for one Nature of Payments
- TDS Not deducted: TDS Not Deducted report displays party wise TDS not deducted details.

UNIT - 10

TALLY.ERP9 - SERVICE TAX

Introduction→

Service Tax is a destination based consumption tax in the form of Value Added Tax. Service Tax is a indirect tax imposed on specified services (taxable services) provided by a service provider (Company, Individual, Firm etc.). Service Tax was first brought into force with effect from 1 July 1994. All service providers in India, except those in the state of Jammu and Kashmir, are required to pay a Service Tax in India. Initially only three services were brought under the net of service tax and the tax rate was 5%. Gradually more services came under the ambit of Service Tax. In accordance with the Annual Budget 20 12-13, the current Service tax rate has been increased from 10% to 12%.

Scope→

Initially, Service Tax was chargeable on Realization basis i.e. receipt of the consideration for the services provided / to be provided (advance receipts). With effect from 1 April 2011, the Point of Taxation Rules was introduced for effective collection of Service Tax. Point of Taxation refers to the point in time when a service shall be deemed to be provided. According to this rule, point of taxation shall be on the –

- Date of Issue of Invoice
- Date of receipt of Payment, whichever is earlier.

The liability of tax is on the service provider (in some cases service receiver), i.e. person who is providing the service is liable to pay tax to the government.

Ex: ABC Company Limited provided Advertising services of ₹ 1,00,000 to SysImage. On the service amount of ₹1,00,000, Royal Agency is liable to pay the tax of ₹ 12,360 @ 12.36% (12% on Service Tax, 2% of Education Cess, 1% of Secondary Education Cess).

Applicability→

Service tax is applicable on taxable services:

- **Provided and taxable in the hands of service provider**
- **Received and taxable in the hands of service receiver:**

  Generally it is the service provider who is liable to collect service tax from his customer/client and pay the same to the Government. But section 68(2) empowers the government to notify the services with regard to which the service receiver would be held liable to pay service tax to the government. For the below mentioned services the service receiver is liable to pay service tax (ss per Notification 36/2004 ST dated 31.12.2004 as amended from time to time)

- Goods Transport Agency service
- Business auxiliary service of distribution of mutual fund by a mutual fund distributor or agent
- Sponsorship service provided to any body corporate/firm
- Taxable services received by any person in India from abroad
- Insurance auxiliary service by an insurance agent

  With effect from 1 July 2012, Negative list-based System of Tax on Services was introduced which provides;

- A list of services which will not be subject to Service Tax (Negative List)
- All services, other than those mentioned in the Negative List, will fall under the purview of Taxable services

The definition of taxable service is different for each class of services, e.g. in case of Stock Broker agency, any service provided to an investor by buy or sell securities listed on a recognized stock exchange will be a taxable service.

Registration→

As per section 69 of the Finance Act 1994, every person liable for paying service tax has to register as set out in the rules. According to Rule 4 of the Service Tax Rules, 1994 following is the manner and time for registration.

- Application for registration to the concerned superintendent in form ST -1 within 30 days from the date on which service tax is levied or 30 days from the commencement of business providing a taxable service, whichever is later.
- Assessee providing Service form more than one Premises or Office has to make separate applications for each of such premises or Offices.
- If the assess has centralized billing System or Centralized accounting system, then assessee can obtain Centralized Registration covering all the premises or offices.
- In case of transfer of business form Registered Assessee to new person, Transferee has to obtain the fresh registration certificate.

Valuation of Taxable Service→

Valuation of the services provides the methodology of arriving at the service amount on which the applicable service tax to be charged. Value of the taxable service is determined as under:

- Consideration fully in Money: The gross amount charged by the service provider for such services provided/to be provided
- Consideration not in Money: The Equivalent Value of the Non monetary consideration.
- Consideration partly in money and partly in other form: Amount charged monetarily and the Equivalent value of the Non monetary consideration
- Consideration not Ascertained: Valuation based on the Valuation Rules (as per section 67, Service Tax (Determination of value) rules, 2006
- Consideration Inclusive of Tax: Value of taxable service will be such amount, in addition of service tax payable is equal to Gross amount charged.

Ex: ABC Company Limited provides taxable service for As. 1,34,832 inclusive of service tax @ 12.36%. The taxable service value shall be computed as shown

Taxable Service Value (1,20,000) = 1,34,832 × (100/112.36)

Charge of Service Tax→

As per Section 66 of Finance Act, 1994 tax (Service Tax) @12% of the value of taxable service, in addition, 2% Education Cess and 1% Higher Education Cess is payable on taxable services. Thus, total service tax is 12.36% and it will be collected in such manner as prescribed.

Time and Mode of Payment→

By individuals, proprietary firms and partnership firms→

Payable on the Amount received during the Quarter	Payable By
1st April to 30th June	5th July
1st July to 30th September	5th October
1st October to 31st December	5th January
1st January to 31st March	31st March

By Others→

Payable on the Amount received during the Month	Payable By
On amount received during each month except March	5th of following month
on amount received during March	31st March

Service Tax shall be paid to the government account through any designated branches of the authorized banks, along with G.A.R.-7 Challans.

Returns & Time lines→

The Service Tax returns are to be filed half yearly in the prescribed Form **ST-3 or Form ST - 3A**

Form ST-3: For all the registered assessee, including Input Service Distributors. The returns have to be submitted, along with copies of all TR-6 challans within 25 days of the expiry of the fiscal half-year:

- For half year 1st April to 30th September – by 25th October
- For half year 1st October to 31st March – by 25th April.

Form ST-3A: The assessee who is making provisional assessment for any month/quarter submit the memorandum in from ST-3A by providing the details of difference between the provisional amount of service tax deposited and actual amount of service tax payable for each month along with the half yearly return in Form ST - 3.

Enabling Service Tax in Tally→

It takes a one time configuration for Service Tax features to be enabled in Tally.ERP 9. Follow the steps given below to configure Service Tax for a new company ABC Company Limited.

- Create Company
- Enable Service Tax

Note: To enable Service Tax for Companies which are already created in Tally, follow the instruction provided under the head Enable Service Tax.

ABC Company Limited is a company engaged in providing multiple services to their clients. The services provided by Royal Services (P) Ltd., fall within the ambit of Tax net and are taxable @ 12.36%. The ABC Company Limited is already created earlier example, thus no need to create a new company.

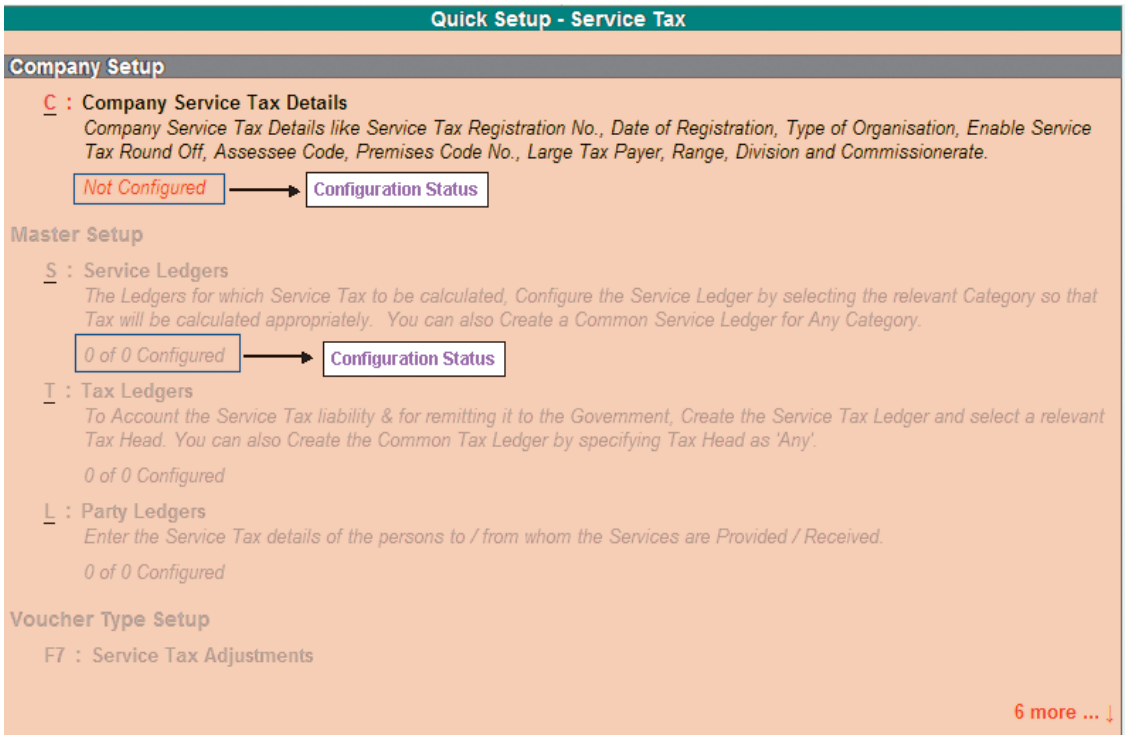
Enable Service Tax→

To enable Service Tax Feature for a company, Tally provides you a unique feature called Quick Setup.

Quick Setup is a Single Window Statutory Masters Configuration Screen. This tool guides the starters to configure statutory masters required for the effective use of a particular statutory module.

To Enable Service Tax→Go to Gateway of Tally → Quick Setup → Service Tax

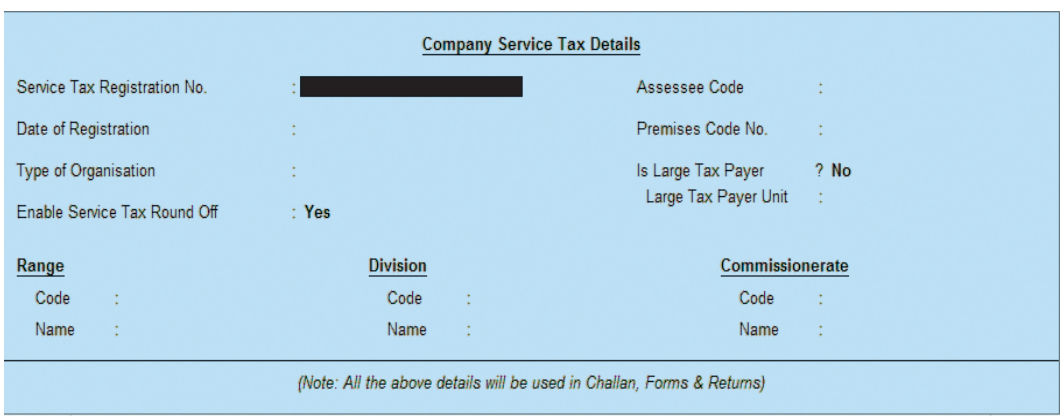
Quick Setup - Service Tax will be displayed as shown:



From this screen you can make required basic configurations like, enter company Service Tax Details and create masters to account statutory transactions. It also allows making advance configurations wherever applicable. Configuration details will be displayed below the setup options once the configuration is done otherwise application will display the status as Not Configured for Company Setup and 0 of 0 Configured for other setups (Masters/Voucher Type/Advanced Setup).

Company Setup→

Company Setup guides you to update relevant Service Tax details press Alt+C or select the option C: Company Service Tax Details and press Enter to view Company Service Tax Details Setup screen. The Company Service Tax Details Setup sub-form appears as shown:



In Company Service Tax Details screen:

Service Tax Registration No.: Enter the registration number allotted to you by the Service Tax Department (before the circular No. 35/3/200 1-ST dated 27-08-2001).

Date of Registration: Enter the date of registration of Service Tax for your service.

Type of Organization: In this field select the type of your organization from the List of Organizations menu.

Enable Service Tax Round Off: By default this option will be set to Yes. If this option is Yes, service tax will get Rounded off to nearest Rupee and round off will happen for each tax head. If You don't want line round Off then set this option to NO.

Assessee Code: Enter the Service Tax Assessee Code of the company.

Note: Service Tax Assessee Code is a PAN based 15 digit alpha numeric number e.g. AWCGE8591MST001. Service Tax Assessee Code is also known as Service Tax Registration Number and Service Tax Code (STC).

The first part denotes (10 characters – alpha numeric) Permanent Account Number issued by Income tax authorities to the concerned person to whom the Service Tax Registration Number is to be allotted. Second part comprises of a fixed 2 character alpha code – ST (Service Tax). This is followed by 3-Character numeric code repre-senting the registered Premises or Office of the service provider. The Service Tax Registration Number has to be quoted on GAR–7 Challans covering deposit of Service Tax, Cess and other dues to the Government.

Premises Code: Enter the Premises code/Location code. It is the identification number provided to the service tax payers.

Notes: Premises Code is the identification number provided to the premises of the service tax payers. Premises code is issued to an assessee under Sl.No. 5 of the certificate for Registration (ST-2).

Is Large Tax Payers: This field is set to Yes/No base on the amount of tax paid by the assessee. This field is set to No as ABC company is not a large Tax Payer.

Notes: Large Tax Payers are those assessees who pay large amount of Tax. They are the eligible taxpayer for the purposes of being served by the LTU. For e.g.: ₹5 Crore.

Large Tax payer Unit: Enter the name of the unit where the large tax payers pay tax. Tally.ERP 9 skips Large Tax Payer Unit when the option Is Large Tax Payer is set to No.

Notes: Large Tax Unit is self-contained tax office under the Department of Revenue acting as a single window clearance point for all matters relating to Central Excise, Income Tax/ Corporate Tax and Service Tax. Eligible Tax Payers who opt for assessment in LTU shall be able to file their excise return, direct taxes returns and service tax return at such LTUs and for all practical purposes will be assessed to all these taxes there under. These units are being equipped with modern facilities and trained manpower to assist the tax payers in all matters relating direct and indirect tax/ duty payments, filing of documents and returns, claim of rebates/ refunds, settlement of disputes etc.

Range:

- **Code:** Enter the code of the range of your company.
- **Name:** Enter the name of the range under which your company falls.

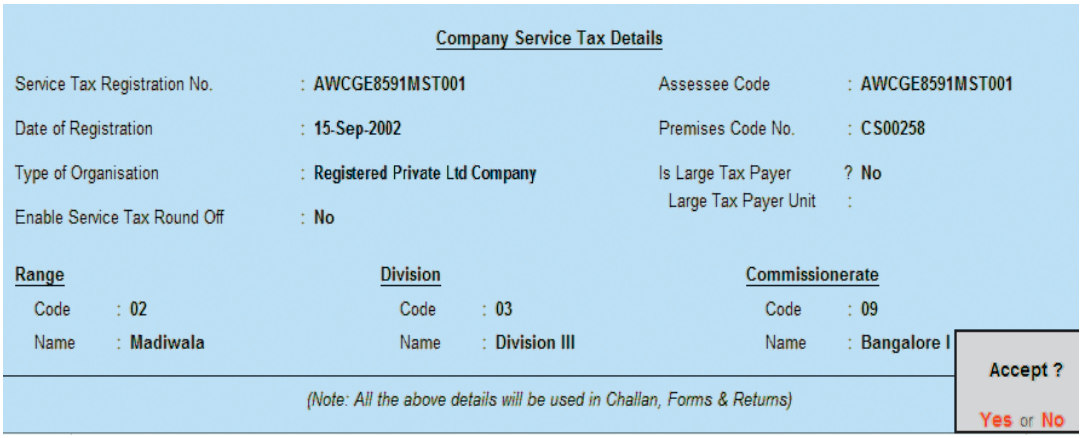
Division:

- **Code:** Enter the code of the division in which your company falls.
- **Name:** Enter name of the division under which your company falls.

Commissionerate:

- **Code:** This is the code of the Commissionerate of Service Tax under which the address of your registered premise is located.
- **Name:** This is the name of the Commissionerate of Service Tax under whose range the address of your registered premise falls

Completed Company Service Tax Details screen appears as shown:



Press Enter to accept.

Notes: User can enable Service Tax feature and update Company Service Tax Details from F11: Features screen. To enable Service Tax go to Gateway of Tally > F11: Features > Statutory & Taxation.

Creating Service Tax Masters→

To record basic service tax transactions in Tally you require masters such as:

- Service Ledgers
- Tax Ledger
- Service Receiver/Provider Ledger
- Service Tax Adjustments Voucher All the service tax masters can be configured from Quick Setup - Service Tax screen.

Master Setup→

Master Setup guides you to create masters like Service Ledger, Tax ledgers and Party Ledger by enabling relevant Service Tax options in the masters.

Service Ledgers→

To create Service Ledgers: Go to Gateway of Tally → Quick Setup → Service Tax > Master Setup → S: Service Ledgers →Press Alt+S or select the option S: Service Ledgers and press Enter to view Service Ledgers Setup screen.

In Service Ledger Setup screen

- Enter the name of the Service Ledger e.g. Purchase - Advertising Services in Name of Ledger field.
- Select the Group Name e.g. Purchase Accounts in the Under field.
- By default Is Service Tax Applicable is set to Yes and the cursor skips the field
- In Category field select Taxable Services from List of Service Categories

Under Group : All Items

S.No.	Name of Ledger	Under	Is Service Tax Applicable	Category
1.	Purchases-Advertising Services	Purchase Accounts	Yes	Taxable Service
2.				

Notes: All the Services subject to service Tax have to be associated with relevant pre-defined Service Category. The option any can be selected from the List of Service Categories, where the user doesn't want to define the Service Category during Ledger creation. This allows the user to use an Purchase/ Expense Ledger (as a common ledger) to account multiple Service Categories.

Similarly, user can create the Service Ledgers under Direct Expenses, Direct Incomes, Indirect Expenses, Indirect Incomes, Fixed Assets, Sales Accounts, Current Liabilities and Misc. Expenses (ASSET) groups from this screen.

The completed Service Ledger Setup screen is displayed as shown:

Under Group : All Items

S.No.	Name of Ledger	Under	Is Service Tax Applicable	Category
1.	Purchases-Advertising Services	Purchase Accounts	Yes	Taxable Service
2.	Educational Services	Indirect Incomes	Yes	Negative List of Services
3.	Health Care Services	Purchase Accounts	Yes	Exempted Service

Accept ?
Yes or No

Press Enter to accept.

Tax Ledger→

On all the taxable services, three heads of taxes are applicable. They are Service Tax @ 12%, Education Cess @ 2% and Secondary & Higher Education Cess @ 1%.

In Tally you can create the Tax Ledger in Three ways:

Common Service Tax Ledger: Single Tax ledger to account both Input Service Credit and Output Service Tax of all the service Categories.

Ex: Service Tax Ledger (to account tax of all the tax heads).

Tax Head based Tax Ledgers: three separate ledgers to account both Input Service Credit and Output Service Tax of all the service Categories based on the Tax Heads.

Input or Output Tax Ledgers:

(a) Common Input and Output Tax Ledgers: Two separate Tax ledgers - one to account input service credit and another for output service tax for all the service categories.

(b) Input and Output Tax Head based on Tax Ledgers:

(i) Three separate Input Credit ledger: to account Input Credit of Service Tax, Education Cess and Secondary Education Cess

(ii) Three separate Output ledgers - to account Output Tax of Service Tax, Education Cess and Secondary Education Cess.

Notes: User can create the Input Tax ledger under the group Duties & Taxes or Current Assets. The Ledgers created under Current assets should be used only to account service input credit.

To create Tax Ledgers → Go to Gateway of Tally → Quick Setup → Service Tax > Master Setup → T: Tax Ledgers → To create Tax Ledger press Alt+T or select T: Tax Ledgers and press Enter to view Tax Ledgers Setup sub-form.

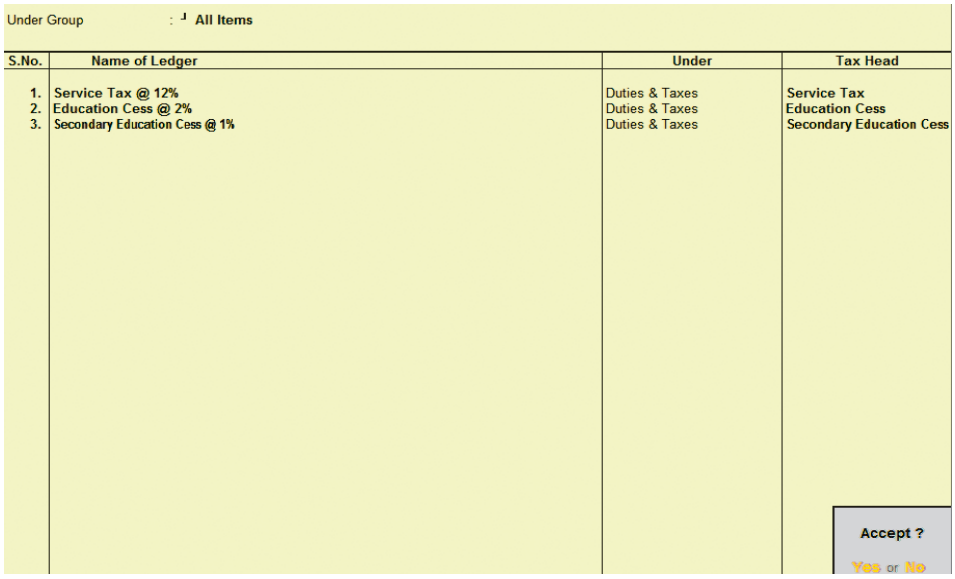
In Tax Ledgers Setup screen

- Enter the name of the Tax Ledger e.g. Service Tax @ 12% in Name of Ledger field.
- Select the Group Name e.g. Duties & Taxes in Under field.
- In Tax Head field select Service Tax from list of Tax Head.

Notes: Selection of Tax Head - Service Tax in Tax Ledger will allow to use the tax ledger to account only Service Tax on Taxable Services.

Similarly, create Education Cess and Secondary Education Cess ledgers.

The completed Tax Ledger Setup screen appears as shown:



Press Enter to Accept.

Party Ledger→

To create the Service Provider or Service Receiver Ledger → Go to Gateway of Tally → Quick Setup > Service Tax → Master Setup → L: Party Ledgers Press Alt+L or select L: Party Ledgers and press Enter to view Party Ledgers Setup screen.

In Party Ledgers Setup screen:

- In Name of Ledger field, enter the name of the Service Provider e.g. Murali Agency
- In the Under field, select Sundry Creditors option from the List of Groups.
- By default the option Is Service Provider/Receiver will be set to Yes and application skips the field.

Notes: In day-to-day business scenario a party can provide services as well as receive services. In such cases, same party ledger can used to account both the sale and purchase of services.

Set the option Set/Alter Service Tax Details to Yes to view Service Tax Details screen:

Under Group : All Items For 1-Apr-2012

S.No.	Name of Ledger	Under	Is Service Provider/Receiver	Set/Alter Service Tax Details
1.	Murali Agency	Sundry Creditors	Yes	Yes

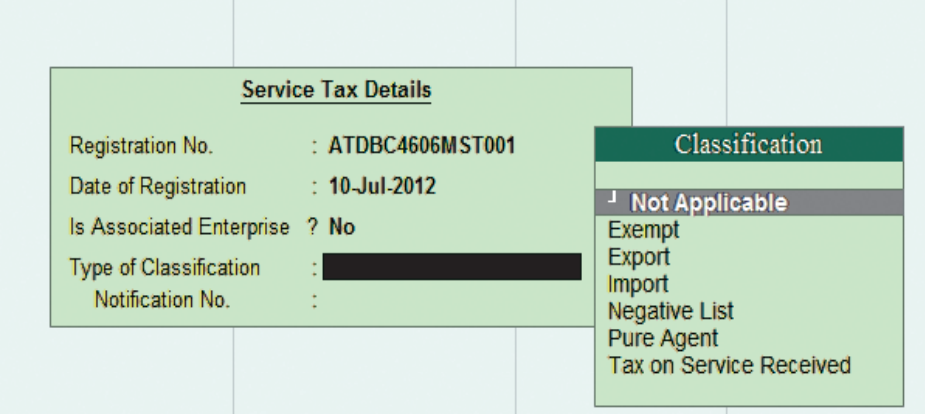
In Service Tax Details screen:

Registration No. : enter the service tax registration number - ATDBC4606MST001

Date of Registration: enter the date of registration

Retain No for the option Is Associated Enterprise

In Type of Classification select the classification, if applicable. For Murali Agency Not Applicable is selected.

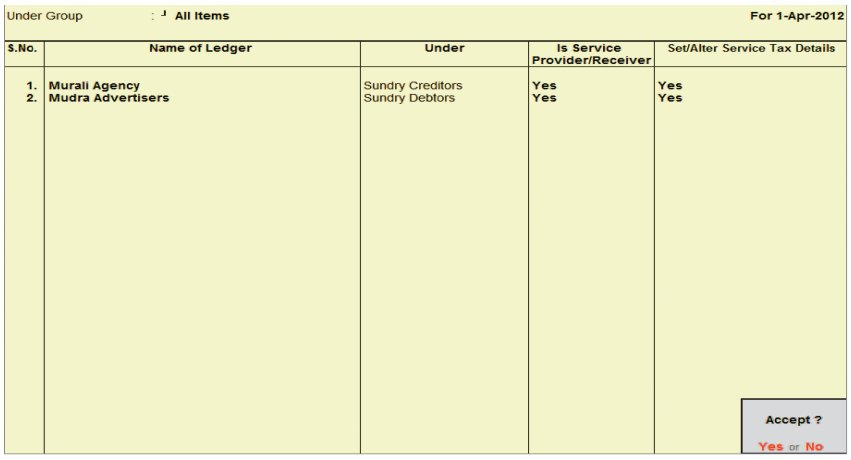


Notes:

The Type of Classification selected in the Service Provider/Receiver will determine the Type of Service which can be overridden during voucher entry.

- Not Applicable: Select this option when the service purchased/sold is a taxable service and eligible to avail input credit
- Exempt: Select this option when the Service Provider/Receiver is exempt from Service Tax.
- Export: Select this option when the services are Exported
- Import: Select this option when the services are Imported
- Negative List: Select this option when the services are stated in the Negative List
- Pure Agent: Select this option when the Service provider/Receiver acts as a pure agent
- Tax On Service Received: Select this option to record the transportation services purchased from the Goods transport Operators (GTOs) and to calculate tax on services received. The liability of tax on services purchased from the GTO is on the service receiver

Similarly, create Service Receiver ledger - Mudra Advertisers under Sundry Debtors. The completed Party Ledger Setup screen appears as shown:



Under Group : All Items — For 1-Apr-2012

S.No.	Name of Ledger	Under	Is Service Provider/Receiver	Set/Alter Service Tax Details
1.	Murali Agency	Sundry Creditors	Yes	Yes
2.	Mudra Advertisers	Sundry Debtors	Yes	Yes

Accept ?
Yes or No

Voucher Type Setup→

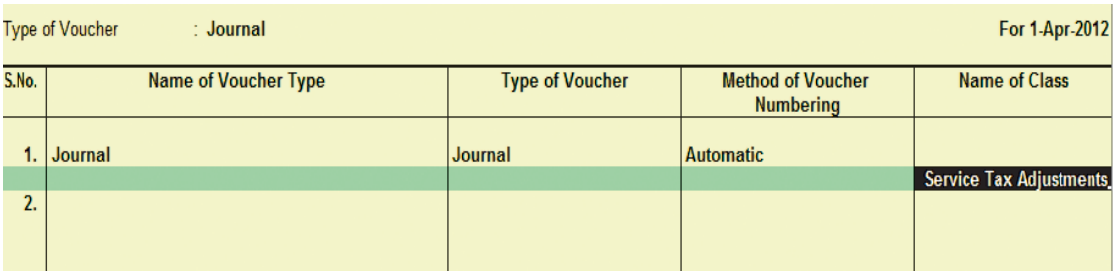
Under Service Tax, Service Tax Liability can be adjusted towards service input credit or CENVAT Credit. Accounting opening balance of Service Tax liability and Input Credit. Service Tax adjustment under Rule 6(4A) Rule 6(3) etc. All the Service tax adjustment entries in Tally.ERP 9 can be recorded in journal voucher using the service tax adjustment class. Voucher Type Setup guides to create Voucher Class in Journal Voucher to record service tax related adjustment entries.

To create Voucher Class in Journal Voucher → Go to Gateway of Tally → Quick Setup > Service Tax → Voucher Type Setup → Service Tax Adjustments

To create voucher class press F7 or select F7: Service Tax Adjustment and press Enter to view Voucher Type Setup screen:

In Voucher Type Setup screen Tally displays default Journal Voucher:

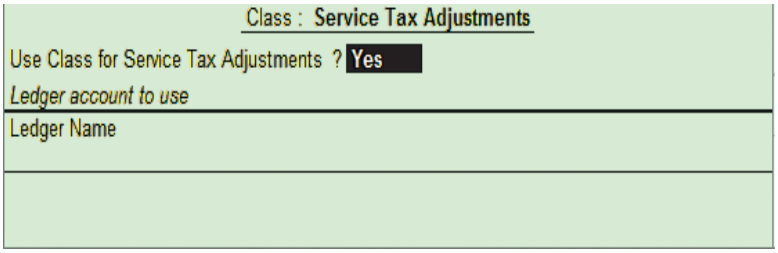
- Select Journal Voucher Type. Retain the default settings in Name of Voucher Type, Voucher Type and Method of Voucher Numbering
- In Name of Class field mention the class name as - Service Tax Adjustment and press Enter to view Voucher Type Class screen



Type of Voucher : Journal — For 1-Apr-2012

S.No.	Name of Voucher Type	Type of Voucher	Method of Voucher Numbering	Name of Class
1.	Journal	Journal	Automatic	
				Service Tax Adjustments
2.				

In Voucher Type Class screen → Set the option Use Class for Service Tax Adjustments to Yes



Class : Service Tax Adjustments

Use Class for Service Tax Adjustments ? Yes

Ledger account to use

Ledger Name

Press Enter to save Voucher Type Class screen:

The completed Voucher Type Setup screen appears as shown:

Type of Voucher : Journal — For 1-Apr-2012

S.No.	Name of Voucher Type	Type of Voucher	Method of Voucher Numbering	Name of Class
1.	Journal	Journal	Automatic	Service Tax Adjustments

Accept ?
Yes or No

Press Enter to accept.

Recording Service Tax Transactions→

In this section we shall emphasise on understanding how Tally's Service Tax feature can be used to record basic service tax transactions to generate G.A.R.7 Challan. Let us take the example of ABC Company Ltd. (created and service tax feature enabled, as discussed in the earlier chapter) to record service tax transactions such as:

- Purchase of Services
- Sale of Services
- Adjustment of Input Service Credit towards Service Tax Payable
- Payment of Service Tax
- Generate G.A.R 7 Challan

In Tally, you can account transactions involving service tax with the help of Payment/ Receipt Voucher, Journal Voucher or Purchase /Sales Voucher (Voucher/Account Invoice/ Item Invoice mode), as required.

Purchase of Services→

Under this, we will learn to account purchase of services and service tax payable to the party.

Example 1:

On April 2, 2012 ABC Company Ltd received a purchase invoice (No.MA/4796) for Advertising services rendered by M/s. Murali Agency for ₹ 50,000 with Service Tax @ 12.36% (Total invoice amount ₹ 56,180) As per Amendment in the CENVAT Credit (Third Amendment) Rules, 2011 Service Tax Input Credit against the Purchase Bills can be availed even if the payment is not made to the Service provider w.e.f 1-4-2011 (applicable only for the service bills raised after 1-4-2011). However if the payment is not made to the service provider within 3 months then, the Service tax credit utilised has to be reversed.

In Tally the functionality of service purchases has been enhanced to adhere to the requirements.

Record the transaction in Purchase Voucher (Account Invoice Mode)→

All the services purchased can be recorded in Purchase Voucher (Account Invoice Mode). In case of Non-Service Organisations where the services purchased are considered as expenses the same can be recorded in Journal Voucher.

Go to Gateway of Tally → Accounting Vouchers → F9: Purchase → Set up →

In F12: Purchase Invoice Configuration, set the following options to No

- Use Common Ledger A/c for Item Allocation
- Use Defaults for Bill Allocations
- Press Alt+I or click on I: Account Invoice if the voucher is in Item invoice mode
- Press F2 and change the date to 02-07-2012
- In Supplier Invoice No. field enter the invoice reference number if any
- In Party's A/c Name field select the service provider e.g. Murali Agency
- Under Particulars select the Service (purchases) Ledger e.g. Purchase - Advertising Services and press enter to view Service Tax Details screen
- In Service Tax Details screen
  - **Type of Ref.:** Select New Ref from the method of Adjustment. Tally.ERP 9 displays Two Methods of Adj viz., Agst Ref, New Ref and Advance. New Ref is selected for new Financial Transactions. Whereas, Agst Ref is selected to setoff the advance payments made.
  - **Name:** This field displays the Reference Number for the service tax calculation. The default Reference Number displayed, is a combination of abbreviation of Purchase, Voucher Number and Line Number Example: Purc/1-1 which can be changed by the user. Service input credits are tracked by this Reference Numbers.

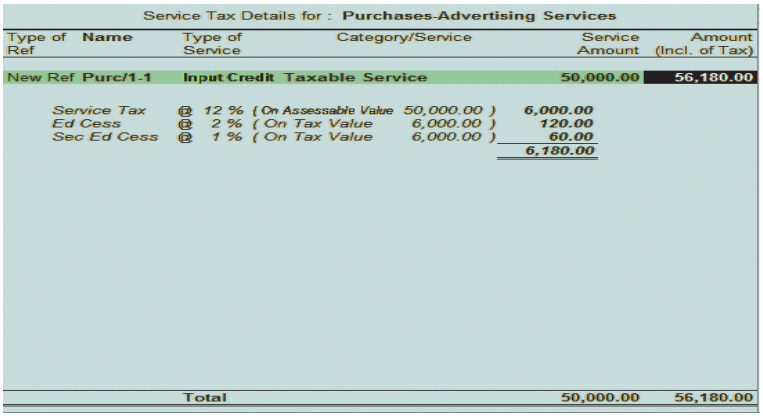
Type of Service: Based on the Type of Classification selected in the Service Provider, Type of Service will be defaulted (displayed). By default Input Credit is displayed and Tally skips the field.

Category: Based on the service Category selected in the Purchase Ledger, category will be defaulted (displayed). By default Advertising Agency is displayed and Tally skips the field.

Service Amount: In this field enter the Service Amount, where in you can ascertain Service Amount in the invoice issued by the service provider. Enter ₹ 50,000. On providing the service amount Service tax gets calculated.

Amount (Incl. of Tax): In this field the cumulative (collective) amount of Service amount and Tax will be displayed.

The completed Service Tax Details screen appears as shown:

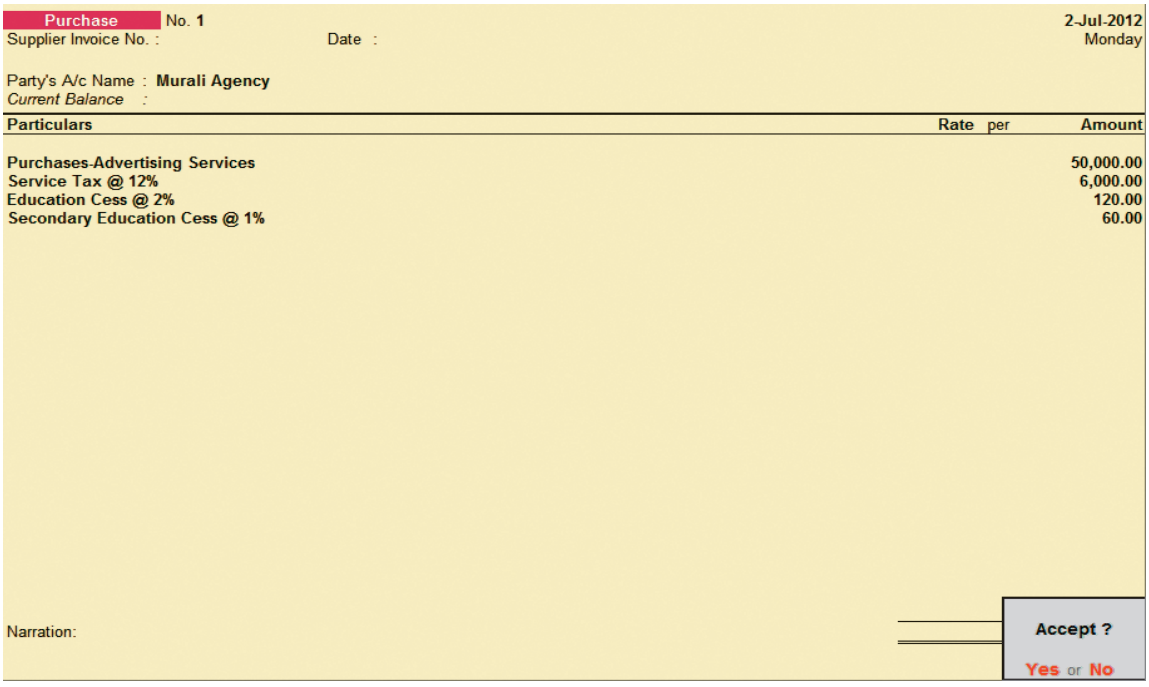


- Under Particulars select service tax ledger e.g. Service Tax @ 12%. Service Tax amount will be calculated and displayed automatically.
- Under Particulars select education cess ledger e.g. Education Cess @ 2%. Education Cess amount will be calculated and displayed automatically.
- Under Particulars select secondary education cess ledger e.g. Secondary Education Cess @ 1%. secondary Education Cess amount will be calculated and displayed automatically.

In Bill-wise Details screen:

- In Type of Ref field select New Ref
- In Name field enter the Bill name - MA/4796
- Amount will be defaulted automatically

The completed Purchase Voucher is displayed as shown:



Press Enter to save.

Input Credit Summary→

As per the Amendment in the CENVAT Credit (Third Amendment) Rules, 2011 input credit can be availed against the Purchase Bill received from the Service Provider. On recording the Service purchase on or after 1-4-2012 the input credit details will be displayed in the input Credit summary report which can be utilised towards the Service tax payable.

To view the credit available on the service purchased on 2-7-2012

Go to Gateway of Tally > Display > Statutory Reports > Service Tax Reports > Input Credit Summary

The Input Credit Summary report appears as shown:

Type of Bills : Paid Bills 1-Jul-2012 to 31-Jul-2012

Date	Ref. No.	Party's Name	Category	Bill Amount	Total Tax	Paid Amount	Total Input Credit	Balance Input Credit
2-Jul-2012	Pur/1-1	Murali Agency	Taxable Service	56,180.00	6,180.00		6,180.00	6,180.00
Total				56,180.00	6,180.00		6,180.00	6,180.00

Report displays the Invoice Details, Party Name, Service Category, Bill Amount, Total Tax, Total Input Credit and Balance Input Credit.

Sale of Services→

Under this, we will learn to account sale of Taxable Services, Negative List Services, Exempt Services and service tax chargeable to the customer.

Example 2:

On July 7, 2012 ABC Company Ltd. raised a sales invoice (No.RS/1180) for Event Management Services rendered to M/s. Mudra Advertisers for ₹5,00,000 with Service Tax @ 12.36% (Total invoice amount ₹5,61,800).

Service tax liability on the services provided to Mudra Advertisers is on ABC Company Ltd. (service provider). But the liability to pay tax (to government) on the services provided will arise only when the payment is received from Mudra Advertisers and it will be to the extent of the payment received.

Record the transaction in Sales Voucher (Account Invoice Mode) → Go to Gateway of Tally → Accounting Vouchers → F8: Sales →

- Press Alt+I or click on I: Account Invoice if the voucher is in Item invoice mode
- Press F2 and change the date to 07-07-2012
- In Party's A/c Name field select the service receiver e.g. Mudra Advertisers
- Under Particulars select the Service (sales) Ledger e.g. Sales - Event Mgt Services and press enter to view Service Tax Details screen
- In Service Tax Details screen
  - Type of Ref.: Select New Ref from the method of Adjustment. Tally displays Two Methods of Adj viz., Agst Ref and New Ref. New Ref is selected for new Financial Transactions. Where as, Agst Ref is selected to setoff the advance payments made.
  - Name: This field displays the Reference Number for the service tax calculation. The default Reference Number displayed, is a combination of abbreviation of Sales, Voucher Number and Line Number Example: Sale/1-1 which can be changed by the user. Service Tax payments are tracked with these Reference Numbers.

- Type of Service: Based on the Type of Classification selected in the Service Receiver, Type of Service will be defaulted (displayed). By default Taxable is displayed and Tally skips the field.
- Category: Based on the service Category selected in the Purchase Ledger, category will be defaulted (displayed). By default Taxable Service is displayed and Tally skips the field.
- Service Amount: In this field enter the Service Amount. Enter ₹ 5,00,000. On providing the service amount Service tax gets calculated.
- Amount (Incl. of Tax): In this field the cumulative (collective) amount of Service Amount and Tax will be displayed in this field.

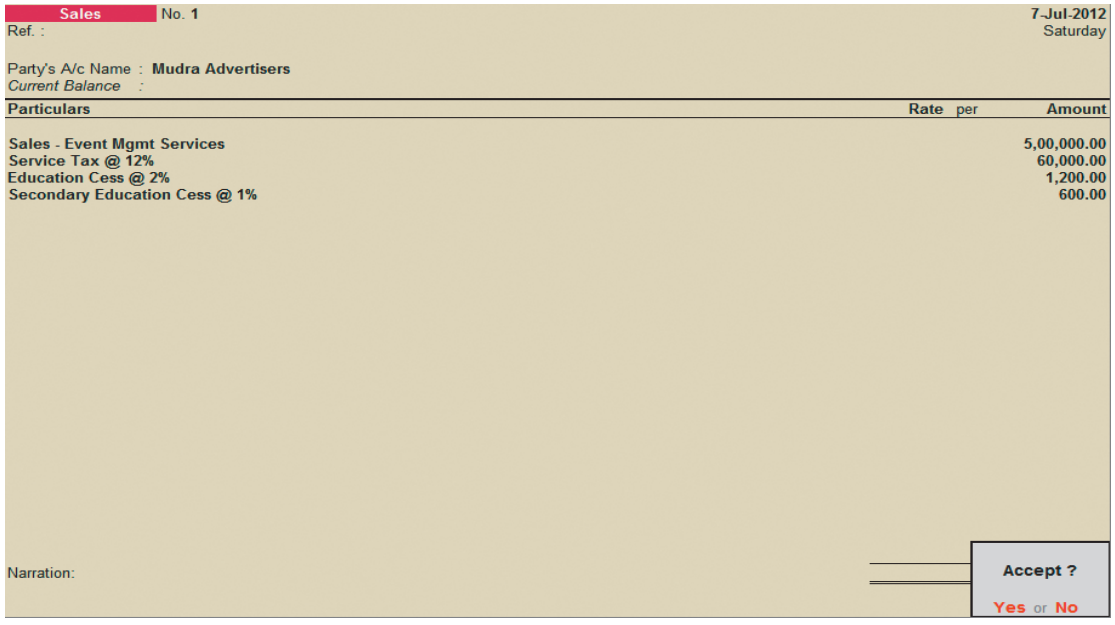
The completed Service Tax Details screen appears as shown:

Service Tax Details for : **Sales - Event Mgmt Services**

Type of Ref	Name	Type of Service	Category/Service	Service Amount	Amount (Incl. of Tax)
New Ref	**Sale/1-1**	**Taxable**	**Taxable Service**	**5,00,000.00**	**5,61,800.00**
	Service Tax	*@ 12 % (On Assessable Value*	*5,00,000.00)*	***60,000.00***	
	Ed Cess	*@ 2 % (On Tax Value*	*60,000.00)*	***1,200.00***	
	Sec Ed Cess	*@ 1 % (On Tax Value*	*60,000.00)*	***600.00***	
				61,800.00	
	Total			**5,00,000.00**	**5,61,800.00**

- Under Particulars select service tax ledger e.g. Service Tax @ 12%. Service Tax amount will be calculated and displayed automatically.
- Under Particulars select education cess ledger e.g. Education Cess @ 2%. Education Cess amount will be calculated and displayed automatically.
- Under Particulars select secondary education cess ledger e.g. Secondary Education Cess @ 1%. Secondary Education Cess amount will be calculated and displayed automatically.
- In Bill-wise Details screen
  - In Type of Ref field select New Ref
  - In Name field enter the Bill name - RS/1180
  - Amount will be defaulted automatically
- Enter Narration, if any

The completed Sales Voucher is displayed as shown:



Press Enter to Accept.

Sale of Negative List Services→

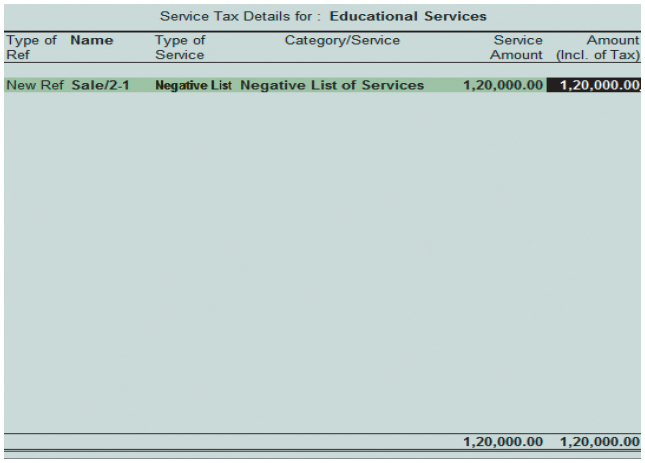
Example 3: On July 15, 2012 ABC Company Ltd. raised a sales invoice (No.RS/1181) for Educational Services rendered to Shobha Education Trust for ₹1,20,000. Educational Services have been included in the Negative List of Services, and therefore are not subject to taxation.

Go to Gateway of Tally → Accounting Vouchers → F8: Sales →

- Press Alt+I or click on I: Account Invoice if the Voucher is in Item Invoice mode
- Press F2 and change the date to 15-07-2012 → In Party's A/c Name field select the service receiver e.g. Shobha Education Trust
- Under Particulars select the Service (sales) Ledger e.g. Educational Services and press Enter to view Service Tax Details screen
- In Service Tax Details screen
  - Type of Ref.: Select New Ref from the method of Adjustment. Tally.ERP 9 displays two Methods of Adj viz., Agst Ref and New Ref. New Ref is selected for new financial transactions. Whereas, Agst Ref is selected to set off the advance payments made.
  - Name: This field displays the Reference Number for the service tax calculation. The default Reference Number displayed, is a combination of abbreviation of Sales, Voucher Number and Line Number Example: Sale/2-1 which can be changed by the user. Service Tax payments are tracked with these Reference Numbers.
  - Type of Service: Based on the Type of Classification selected in the Service Receiver, Type of Service will defaulted (displayed). By default Negative List is displayed and Tally skips the field.
  - Category: Based on the service Category selected in the Purchase Ledger, category will be defaulted (displayed). By default Negative List of Services is displayed and Tally skips the field.
  - Service Amount: In this field enter the Service Amount. Enter ₹1,20,000. On providing the service amount Service tax gets calculated.

- Amount (Incl. of Tax): In this field ₹1,20,000 will be filled in, as the service is not subject to tax.

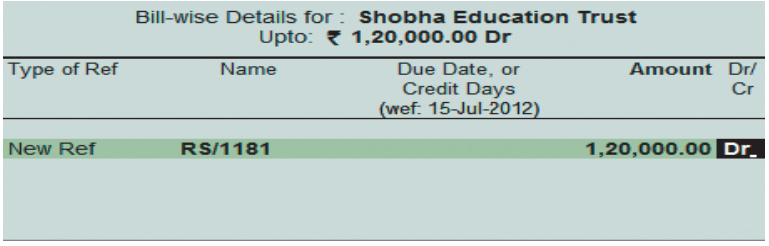
The completed Service Tax Details screen appears as shown:



Service Tax Details for : **Educational Services**

Type of Ref	Name	Type of Service	Category/Service	Service Amount	Amount (Incl. of Tax)
New Ref	Sale/2-1	Negative List	Negative List of Services	1,20,000.00	1,20,000.00
				1,20,000.00	1,20,000.00

- In Bill-wise Details screen:
  - In Type of Ref field select New Ref
  - In Name field enter the Bill name - RS/1181
  - Amount will be defaulted automatically



Bill-wise Details for : **Shobha Education Trust**
Upto: **₹ 1,20,000.00 Dr**

Type of Ref	Name	Due Date, or Credit Days (wef: 15-Jul-2012)	Amount	Dr/ Cr
New Ref	RS/1181		1,20,000.00	Dr

Enter Narration, if any

The completed Sales Voucher is displayed as shown:

Sales No. 2 — 15-Jul-2012
Ref. : — Sunday

Party's A/c Name : **Shobha Education Trust**
Current Balance :

Particulars	Rate per	Amount
Educational Services		1,20,000.00

Narration:

Accept ?
Yes or No

Press Enter to Accept

Sale of Exempt Services→

Example 4: On July 25, 2012 ABC Company Ltd. raised a sales invoice (No.RS/1182) for Healthcare Services rendered to the City Municipality for ₹10,00,000. Educational Services have been included in the Negative List of Services, and therefore are not subject to taxation.

Go to Gateway of Tally → Accounting Vouchers → F8: Sales

- Press Alt+I or click on I: Account Invoice if the Voucher is in Item Invoice mode
- Press F2 and change the date to 25-07-2012
- In Party's A/c Name field select the service receiver e.g. City Municipality
- Under Particulars select the Service (sales) Ledger e.g. Healthcare Services and press
- Enter to view Service Tax Details screen
- In Service Tax Details screen
  - Type of Ref.: Select New Ref from the method of Adjustment. Tally displays two Methods of Adj viz., Agst Ref and New Ref. New Ref is selected for new Financial Transactions. Whereas, Agst Ref is selected to set off the advance payments made.
  - Name: This field displays the Reference Number for the service tax calculation. The default Reference Number displayed, is a combination of abbreviation of Sales, Voucher Number and Line Number Example: Sale/3-1 which can be changed by the user. Service Tax payments are tracked with these Reference Numbers.
  - Type of Service: Based on the Type of Classification selected in the Service Receiver, Type of Service will be defaulted (displayed). By default Exempt is displayed and Tally skips the field.
  - Category: Based on the service Category selected in the Purchase Ledger, category will be defaulted (displayed). By default Exempted Service is displayed and Tally skips the field.
  - Service Amount: In this field enter the Service Amount. Enter ₹10,00,000. On providing the service amount Service tax gets calculated.
  - Amount (Incl. of Tax): In this field ₹10,00,000 will be filled in, as the service is not subject to tax.

The completed Service Tax Details screen appears as shown:

Service Tax Details for : **Health Care Services**

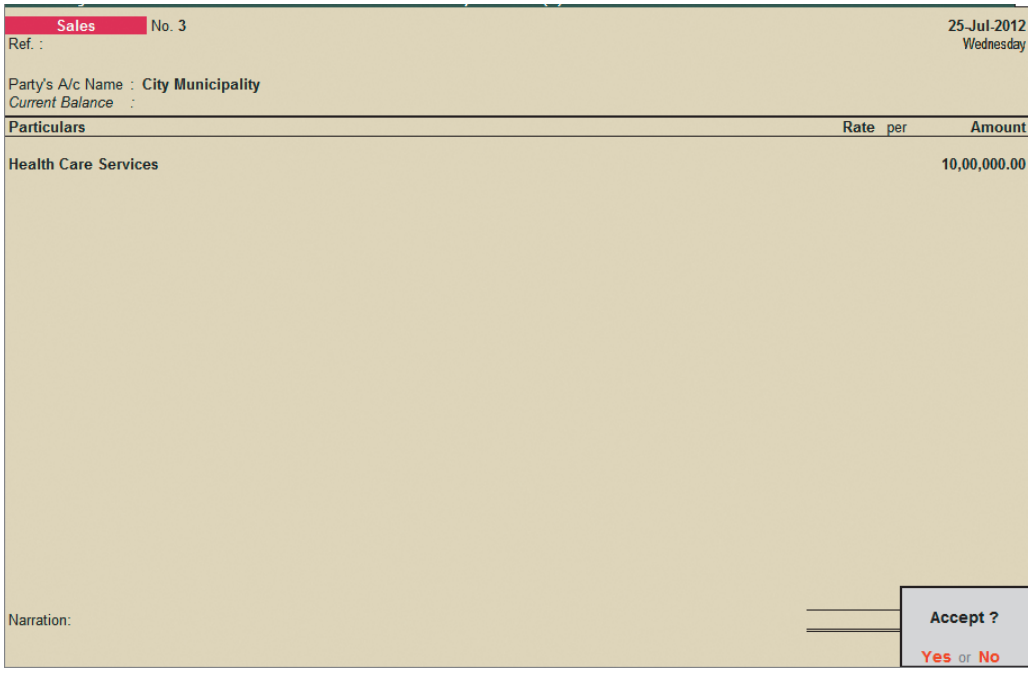
Type of Ref	Name	Type of Service	Category/Service	Service Amount	Amount (Incl. of Tax)
New Ref	Sale/3-1	Exempt	Exempted Service	10,00,000.00	10,00,000.00
				10,00,000.00	10,00,000.00

- In Bill-wise Details screen
  - In Type of Ref field select New Ref

- In Name field enter the Bill name - RS/1182
- Amount will be defaulted automatically

- Enter Narration, if any

The completed Sales Voucher is displayed as shown:



Press Enter to Accept.

Adjustment of Input Service Credit towards Service Tax Payable→

As per Service Tax Credit Rules, 2002, every service provider (output service provider) shall be eligible to avail credit of the service tax paid by him to other service providers, in respect of the services (Input service) purchased. Such availment should be in relation to the rendering of service by the service provider. Under Service Tax Rules, service tax is payable monthly or quarterly depending on the Type of organisation. For the payment of Service Tax, service tax Credit available to a unit will be adjusted towards the service tax payable to arrive at the Net Service Tax Payable to the Government. Provided that while paying service tax on the output service, the service tax credit shall be utilized only to the extent of such credit is available on the last day of a month, for payment of service tax relating to the month or in case where the assessee is an individual or proprietary firm or partnership firm, to the extent such credit is available on the last day of the quarter for payment of service tax relating to the quarter. In Tally to record the adjustment entry Service Tax Ledgers will be Debited and Credited respectively to nullify the Input Service Credit and Service Tax Liability and the net balance in the service tax ledgers will be paid to the Government.

Example 5: On July 31, 2012 ABC Company Ltd. adjusted Input Service Credit of ₹ 6,180 (Service Tax - ₹ 6000, Education Cess ₹ 120 and Secondary Education Cess of ₹ 60) towards Service Tax Payable for the month of July.

Record the Transaction in Journal Voucher → Go to Gateway of Tally → Accounting Vouchers → F7: Journal →

- In Change Voucher Type screen, select Service Credit Adjustment in Class field
- Press F2 and change the date to 31-07-2012
- In Used for field select Input Credit Adjustment flag from Service Tax Adjustments list.
- In Debit field, select Service Tax @ 12% Ledger and press Enter to view Service Tax Details screen

- In Service Tax Details screen
  - In Type of Ref. field select Agst Ref to adjust service tax liability against input credit
  - In Name field select Sale/1-1 dated 7-7-2012 to adjust the Bill.
  - Category details will be defaulted based on the sales bill selected. E.g. Event Management Service will be defaulted for the sale made on 7-7-2012.
  - In Amount field enter the Input Service Tax Credit i.e. ₹ 6000 which is adjusted towards the Service Tax portion of service tax Payable

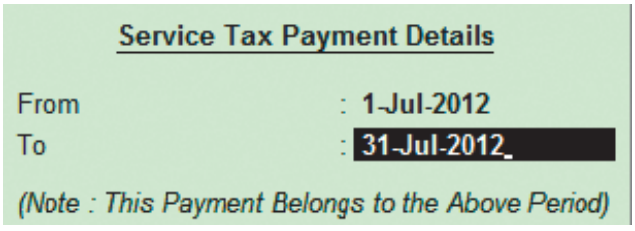
Service Tax Details for : **Service Tax @ 12%**

Type of Ref.	Name	Category/Service	Amount
Agst Ref	Sale/1-1	Taxable Service	6000

- In Debit field, select Education Cess @ 2% ledger and press enter to view Service Tax Details screen
- In Service Tax Details screen
  - In Type of Ref. field select Agst Ref to adjust service tax liability against input credit
  - In Name field select Sale/1-1 dated 7-7-2012 to adjust the Bill.
  - Category details will be defaulted based on the sales bill selected. E.g. Event Management Service will be defaulted for the sale made on 7-7-2012.
  - In Amount field enter the Input Education Cess Credit i.e. ₹ 120 which is adjusted towards the Education Cess portion of service tax payable
- In Debit field, select Secondary Education Cess @ 1% ledger and press enter to view Service Tax Details screen
- In Service Tax Details screen
  - In Type of Ref. field select Agst Ref to adjust service tax liability against input credit
  - In Name field select Sale/1-1 dated 7-7-2012 to adjust the Bill.
  - Category details will be defaulted based on the sales bill selected. E.g. Event Management Service will be defaulted for the sale made on 7-7-2012.
  - In Amount field enter the Input Secondary Education Cess Credit i.e. ₹ 60 which is adjusted towards the Secondary Education Cess portion of service tax payable
- To nullify the input service credit available, in Credit field select Service Tax @ 12% and press enter to view Service Tax Details screen
- In Service Tax Details screen
  - In Type of Ref. field select Agst Ref to adjust input credit towards the service tax liability
  - In Name field select Purc/1-1 dated 2-7-2012 to adjust the Bill.
  - Category details will be defaulted based on the purchase bill selected. E.g. Advertising Agency will be defaulted for the purchase made on 2-7-2012.
  - In Amount field ₹6000 will defaulted.
- To nullify the input education cess, in credit field, select Education Cess @ 2% ledger and press enter to view Service Tax Details screen
- In Service Tax Details screen

- In Type of Ref. field select Agst Ref to adjust input credit towards the service tax liability
- In Name field select Purc/1-1 dated 2-7-2012 to adjust the Bill.
- Category details will be defaulted based on the purchase bill selected. E.g. Advertising Agency will be defaulted for the purchase made on 2-7-2012.
- In Amount field ₹ 120 will be defaulted.

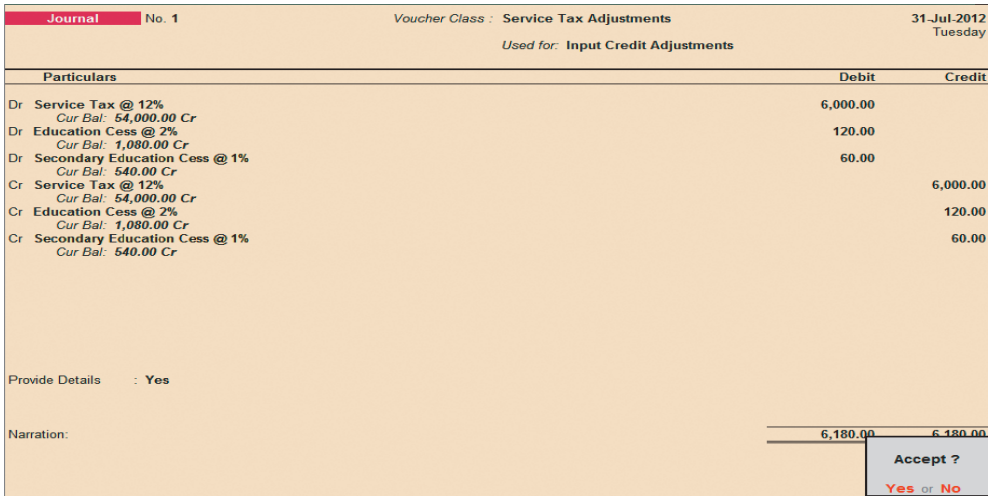
- In Credit field, select Secondary Education Cess @ 1% ledger and press enter to view Service Tax Details screen
- In Service Tax Details screen
  - In Type of Ref. field select Agst Ref to adjust service tax liability against input credit
  - In Name field select Purc/1-1 dated 2-7-2012 to adjust the Bill.
  - Category details will be defaulted based on the purchase bill selected. E.g. Advertising Agency will be defaulted for the purchase made on 2-7-2012.
  - In Amount ₹ 60 will be defaulted.
- Set the option Provide Details to Yes to enter the period for which the Service Credit Adjustment is done



- In Service Tax Payment Details
- In From field enter 1-7-2012
- In To field enter 31-7-2012

Enter Narration, if any

The completed Journal Voucher is displayed as shown



Press Enter to Accept.

Payment of Service Tax→

Under Service Tax Rules, service tax is payable monthly or quarterly depending on the Type of organisation. All the service tax charged (for which payment is received from the service receiver) is to be paid to the credit of Government on or before 5th of the next month. Service Tax amount shall be paid to the government account through any designated branches of the authorised banks, along with G.A.R.- 7. Service Tax payments in Tally can be recorded using Tax Helper (S: Stat Payment). Stat Payment helper can be used to auto compute & fill the Duty amount for a specific period or manually select the tax bills in Payment Voucher.

Payment of Service Tax (using S: Stat Payment - Auto Fill)→

On August 5, 2012 ABC Company Ltd. Service Tax of ₹ 55620 for the month of July, 2012 (Service Tax - ₹54000, Education Cess ₹ 1080 and Secondary Education Cess of ₹ 540) through cheque.

Record the Transaction in Payment Voucher → Go to Gateway of Tally → Accounting Vouchers → F5: Payment

Set up: → In F12: Payment Configuration → Set the option Use Single Entry mode for Pymt/Rcpt/Contra to Yes

In Accounting Voucher Creation screen:

- Press F2 and change the date to 05-08-2012
- n Account field, select the Bank or Cash Ledger depending on the mode of payment. Here the payment is made through cheque select Canara Bank.
- Under Particulars select Service Tax Ledger - Service Tax @ 12% and press enter to view Service Tax Details screen
- In Service Tax Details screen
  - In Type of Ref field select Agst Ref
  - In Name field select the tax bill which is pending for payment. Select Sale/1-1 from the list of Pending Tax Bills
  - In Amount field the tax amount payable to government ₹ 54000 will be displayed automatically.
- Under Particulars select education cess ledger - Education Cess @ 2% and press enter to view Service Tax Details screen
- In Service Tax Details screen
  - In Type of Ref field select Agst Ref
  - In Name field select the tax bill which is pending for payment. Select Sale/1-1 from the list of Pending Tax Bills
  - In Amount field the cess amount payable to government ₹1080 will be displayed automatically.
- Under Particulars select secondary education cess ledger - Secondary Education Cess @ 1% and press enter to view Service Tax Details screen
- In Service Tax Details screen
  - In Type of Ref field select Agst Ref
  - In Name field select the tax bill which is pending for payment. Select Sale/1-1 from the list of Pending Tax Bills
  - In Amount field the cess amount payable to government ₹540 will be displayed automatically.
- Set the option Provide Details to Yes to enter service tax payment details.
- In Service Tax Payment Details Screen
  - From: In this field enter the From date of the period for which the service tax is paid

- To: In this field enter the To date of the period for which the service tax is paid.
- Cheque/DD No: In this field user can enter either the cheque or the DD No through which
- the service tax payment is made. In this transaction payment is made through cheque no.- 589957
- Name of the Bank: In this field mention the Name of the Bank through which the tax is paid to the Government. Select Canara Bank from the List of Banks.
- In this field Tally displays the List of Banks which lists
- Bank Account Number: Enter the bank account number in this field
- Branch Name: Enter the bank Branch name in this field
- Cheque Date: If the payment is made through cheque enter the cheque date in this field.
- Challan No.: In this field enter the service tax payment Challan number.
- Challan Date: Enter the Challan Date

Service Tax Payment Details

From	:	1-Jul-2012
To	:	31-Jul-2012
(Note : This Payment Belongs to the Above Period)		
Cheque / DD.No.	:	589957
Name of Bank	:	*Canara Bank*
Bank Account No.	:	
Branch Name	:	
Cheque Date	:	5-Aug-2012
Challan No.	:	458965
Challan Date	:	5-Aug-2012
ePayment No.	:	

(Note : All the Above Details Will Be Used in Challan, Forms & Returns)

Press Enter to save Service Tax Payment Details.

The completed Payment Voucher is displayed as shown:

Accounting Voucher Alteration — ABC Co Ltd. — Ctrl + M

Payment No. 1 — 5-Aug-2012 Sunday

Statutory Payment for : Service Tax

Account : Canara Bank
Cur Bal: 9,44,380.00 Dr

Particulars	Amount
Service Tax@12%	54,000.00
Cur Bal: 0.00 Dr	
Education Cess@2%	1,080.00
Cur Bal: 0.00 Dr	
Secondary Education Cess@1%	540.00
Cur Bal: 0.00 Dr	

Provide Details : No

Narration:

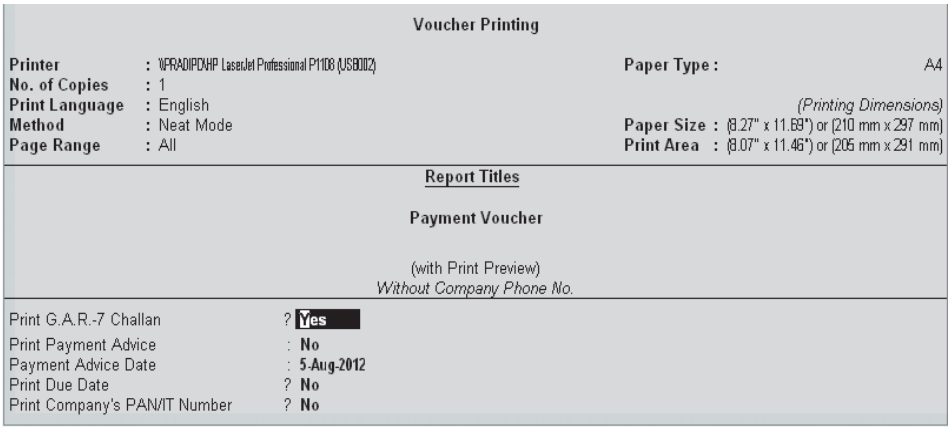
55,620.00

Press Enter to Accept.

Generate G.A.R.-7 Challan→

Tax is remitted to the government account through Challans. For making the Service Tax payment, G.A.R.-7 Challan is used. In Tally Service Tax Challan (G.A.R.-7) can be printed from the service tax payment voucher. To print the G.A.R.-7 Challan for the transaction entered on 05-05-2012.

- From Accounting Voucher Creation screen, press PageUp to view the Accounting Voucher Alteration screen of the Payment Voucher recorded on 5-5-2012.
- Click on P: Print button or Press Alt + P from the Payment Voucher to view the Voucher Printing screen
- Ensure Print G.A.R.- 7 Challan field is set to Yes



Service Tax Reports→

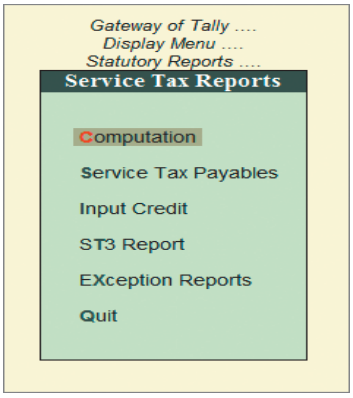
Tally helps the user to generate the Service Tax Computation Report, Service Tax Payables, Input Credit Summary and ST3 Report at the end of the month or half-yearly, as prescribed under the Act. To view the Service Tax Reports.

Go to Gateway of Tally → Display → Statutory Reports → Service Tax Reports

Computation→

Service Tax Computation report displays information about service tax transactions. This report gives information of Input Credit, Service Tax Payable, Service Tax Payments/Credit Adjustments, Balance Service Tax Payable, Balance Available Credit & Other Payments like Arrears, Interest etc. for the period specified.

To view the Service Tax Computation report → Go to Gateway of Tally → Display → Statutory Reports → Service Tax Reports → Computation



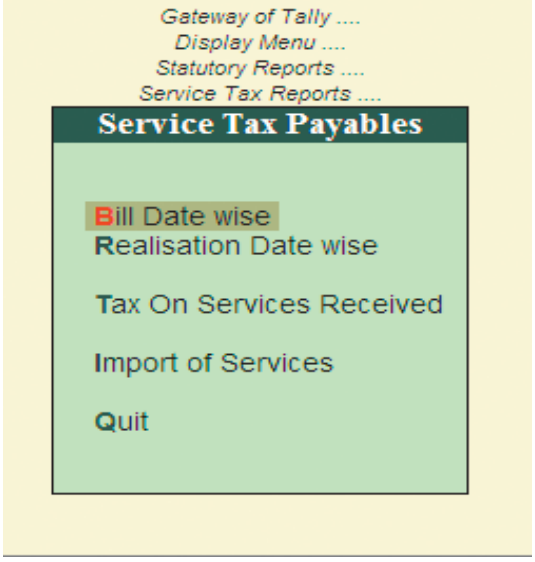
Service Tax Computation | ABC Co Ltd. | Ctrl + M

Particulars	ABC Co Ltd. 1-Apr-2012 to 31-Jul-2012		
	Total Amount	Assessable Value	Tax Amount
A. Input Credit	**56,180.00**	**50,000.00**	**6,180.00**
Current Period	*56,180.00*	*50,000.00*	*6,180.00*
Previous Period			
B. Service Tax Payable	**15,61,800.00**	**5,00,000.00**	**61,800.00**
Current Period	*15,61,800.00*	*5,00,000.00*	*61,800.00*
Previous Period			
C. Service Tax Payments / Credit Adjustments			**6,180.00**
Service Tax Credit Adjustment			*6,180.00*
D. Balance Service Tax Payable (B-C)			**55,620.00**
E. Refund of Service Tax Input Credit			
F. Balance Available Credit			
G. Service Tax Adjusted Towards Excise Payable			
H. Other Payments			

Service Tax Payables→

Service Tax Payables report displays the Total Service Tax Payables as on a specified date. In Tally Service Tax Payables can be viewed based on sales Bill Date, Realised Date and for tax payable on services received like GTA and Imports.

To view Service Tax Payables report → Go to Gateway of Tally → Display → Statutory Reports → Service Tax Reports → Service Tax Payables



Service Tax Payables report can be viewed

- Bill Date Wise
- Realisation Date Wise
- Tax on Service Received
- Import of Services

Bill Date Wise→

Bill Date Wise Service Tax Payables report displays the Total Service Tax Payables as on a specified date based on the bill date of the services provided.

To view the report Bill Date Wise → Go to Gateway of Tally → Display → Statutory Reports → Service Tax Reports → Service Tax Payables → Bill Date Wise

Service Tax Payable (Bill Date - wise) — ABC Co Ltd. — Ctrl + M

Type of Bills : Realised Bills — 1-Apr-2012 to 31-Jul-2012

Date	Ref. No.	Party's Name	Category	Bill Amount	Total Tax	Realised Amount	Total Tax Payable	Balance to be Paid
7-Jul-2012	Sale/1-1	Mudra Advertisers	Taxable Service	5,61,800.00	61,800.00	5,61,800.00	61,800.00	55,620.00
Total				5,61,800.00	61,800.00	5,61,800.00	61,800.00	55,620.00

Realisation Date Wise→

Realisation Date Wise Service Tax Payables report displays the Total Service Tax Payables as on a specified date based on the Receipt (of payments from the customers) date of the services provided.

To view the report Realisation Date Wise → Go to Gateway of Tally → Display → Statutory Reports → Service Tax Reports → Service Tax Payables → Realisation Date Wise

Tax on Services Received→

Tax on Services Received report displays the tax payable as on a specified date, for the services received on which the service receiver is liable to pay service tax. on all the Goods Transport Agency services received, service receiver is liable to pay the tax to the government. Such service tax payables will be displayed in Tax on Service Received report.

To view Tax on Services Received report → Go to Gateway of Tally → Display → Statutory Reports → Service Tax Reports → Service Tax Payables → Tax on Services Received

Import of Services→

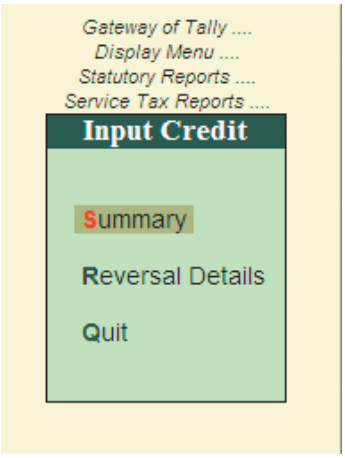
As per Service Tax Rules, the liability to pay service tax on imported services lies with the service receiver. Service Tax Payables - Import of Services report displays the service tax payable as on a specified date on all the services imported.

To view Import report → Go to Gateway of Tally → Display → Statutory Reports → Service Tax Reports → Service Tax Payables → Import of Services

Input Credit→

Input Credit reports display the Total input Credit available as on a specified date and Input Credit availed on unpaid bills.

To view the Input Credit reports → Go to Gateway of Tally → Display → Statutory Reports → Service Tax Reports → Input Credit



Summary →

As per Service Tax Credit Rules 2002, the output service provider availing service tax credit shall maintain proper records in which the relevant information regarding the Sl. No. and date of document on which service tax credit is availed, service tax registration No. and name of the input service provider, description and value of input service, service tax credit availed, service tax credit utilized for payment of service tax on output service shall be recorded. Input Credit Summary report gives the details of Total input credit availed, utilised and Balance Input Credit available for the specified period. If the input credit is in excess of output service tax payable during a particular month or quarter, the surplus is transferred to the next period and is available for set off during that month or quarter as the case may and vice versa.

To view the Input Credit Summary report → Go to Gateway of Tally → Display → Statutory Reports → Service Tax Reports → Input Credit → Summary

Input Credit Summary — ABC Co Ltd. — Ctrl + M

Type of Bills : All Bills — 1-Apr-2012 to 31-Jul-2012

Date	Ref. No.	Party's Name	Category	Bill Amount	Total Tax	Paid Amount	Total Input Credit	Balance Input Credit
2-Jul-2012	Purc/1-1	Murli Agency	Taxable Service	56,180.00	6,180.00		6,180.00	
Total				56,180.00	6,180.00		6,180.00	

Reversal Details→

This report displays the details of purchase bills of which the Input Credit is utilised towards Service tax payable before making the payment to the Service Provider.

To view the Input Credit Reversal Details report → Go to Gateway of Tally → Display → Statutory Reports → Service Tax Reports → Input Credit → Reversal Details

ST 3 Report→

The ST3 Report is a statutory report. This report displays the ST3 Form in the government prescribed format that is used to file Half – Yearly Service Tax returns to the Commissionerate of Service Tax.

Go to Gateway of Tally → Display → Statutory Reports → Service Tax Reports → ST3 → Report → Use the Alt+P key or click on Print option to print your report.

This will display the Form ST-3 → In Period For field, select the period for which ST3 Report to be printed → Specify the Place and Date for Printing ST3 Report.

ST 3 E-Filing→

As per the latest rule, ST-3 Electronic filing is mandatory w.e.f October 1, 2011. Every Service Tax Assessee is required to file Half Yearly electronically irrespective of the Service T ax paid. To file the returns electronically, CBEC has provided the Excel format where assessees can enter the values manually and generate the file in XML Format and upload the same in ACES website.

In Tally, to facilitate the users to fill the details in Excel file, the ST3 E-filing format has been provided.

To view ST-3 E-filing → Go to Gateway of Tally → Display → Statutory Reports → Service Tax Reports → ST3 → E-filing

UNIT - 11

TALLY.ERP9 - EXCISE FOR MANUFACTURES

Introduction →

Excise Duty or Duty on Excise is a tax on goods manufactured or produced in India and intended for domestic consumption i.e. sale in India.The Excise Duty is payable at the time of production or manufacture. However, for administrative convenience, duty is paid at the time of removal of goods.

Excise Duty is an indirect tax. The liability of payment of Excise Duty is of manufacturers or producers (which is passed on to the ultimate consumer). The levy and collection of duty of Excise is provided under authority of the Central Excise Act, 1944 at the rates specified Central Excise Tariff Act, 1985.

Scope and Applicability →

Excise Duty means the tax to be paid by the manufacturer, on the goods manufactured in India, either at the time of manufacture or at the time of removal of the goods. Excise Duty can be levied, only on the fulfillment of the below mentioned conditions.

- The Duty is on Goods
- The Goods must be excisable
- The goods must be manufactured or produced
- Manufacture and Production must be in India

Manufacturer→

Manufacturer is a person who actually manufactures or produces excisable goods, i.e. one that actually brings into existence a new and identifiable product.

Excisable Goods→

Excisable Goods means goods specified in the schedule to the Central Excise Tariff Act, 1985 as being subject to a duty of Excise. The Basic requirements to be satisfied are:

- Goods must be movable.
- Goods must be marketable i.e. the good must be such that it is known in the market and is capable of being bought or sold

Valuation Methods→

Value of the excisable goods has to be necessarily determined to levy the duty on the goods. Under the Central Excise Act, 1944, the following methods of valuation of goods are considered for the assessment of Duty

Ad valorem/ Transaction Value: Transaction value means the value of goods which are sold at the time and place of removal and includes in addition to the amount charged as price, any amount that the buyer is liable to pay to, including any amount charged for, or to make provision for, advertising or publicity, marketing and selling, organization expenses, storage outward handling, servicing warranty, commission or any other matter.

Transaction value, on each removal of goods shall be determined on the fulfillment of following conditions:

- The goods should be sold at the time and place of removal
- Buyer and Assessee should not be related
- Price should be the sole consideration for the sale
- Each removal will be treated as a separate transaction and 'value' for each removal will be separately fixed

Ad Quantum: In case of Ad Quantum the duty is payable on the basis of certain unit Like Weight, Length, volume etc.

Ex: Duty on cigarette is payable on the basis of length of the cigarette, duty on Sugar is based on per Kg.

Value determined on the basis of Maximum Retail Sale Price: Retail sale price means the maximum price at which the excisable goods in packaged form may be sold to the ultimate consumer and includes all taxes local or otherwise, freight, transport charges, commission payable to dealers, and all charges towards advertisement, delivery, packing forwarding and the like, as the case may be, and the price is the sole consideration for such sale.

Following factors needs to be considered while determining the value on the basis of maximum retail sale price:

- Where on the packages of any excisable goods, more than one retail sale price is declared, the maximum of such retail sale price shall be deemed to be the retail sale price
- Where the retail price, declared on the package of any excisable goods at the time of its clearance from the place of manufacture, is altered to increase the retail sale price, such altered retail sale price shall be deemed to be the retail sale price.
- Where different retail sale prices declared on different packages for the sale of any excisable goods in packaged form in different areas, each such retail price shall be the retail sale price for the purposes of valuation of the excisable goods intended to be sold in the area to which the retail sale price relates

Excise Registration (of Factory/Warehouse) →

In accordance with Rule 9 of Central Excise Rules, 2002 and notifications issued under rules 18 and 19 of the said Rules, as the case may be, the following category of persons are required to register with jurisdictional Central Excise Officer in the Range office having jurisdiction over his place of business/ factory, by making an application for registration in Form A -1 or A -2 or A -3.

- Every manufacturer of excisable goods (including Central/State Government undertakings or undertakings owned or controlled by autonomous corporations) on which excise duty is leviable.
- Persons who desire to issue CENVATABLE invoices under the provisions of the CENVAT Credit Rules, 2001.
- Persons holding private warehouses.
- Persons who obtain excisable goods for availing end-use based exemption.
- Exporters manufacturing or processing export goods by using duty paid inputs and intending to claim rebate of such duty or by using inputs received without payment of duty and exporting the finished export goods.

On receipt of application for registration, registration number will be issued to the applicant. Later, the jurisdictional Excise Officer carries out the post facto verification and on fulfillment of all the requirements, issues the registration certificate within 7 days from the date of application.

Notes→

Form A–2: Application form for central excise registration of powerloom weavers / hand processors / Dealers of Yarns and Fabrics/ manufacturers of readymade Garments

Form A–3: Application form for central excise registration of manufacturers of hand rolled cheroots of tobacco falling under sub-heading no. 2402.00 of central excise tariff act, 1985.

Excise Control Code (ECC) Number→

The ECC number is a registration number, issued to all the Central Excise Assessees. This Number is based on the principles of 'Common Business Identifier' which shall be used for revenue accounting, validation of documents (e.g. CENVAT invoices), inter-agency coordination and for creation of data warehouse. ECC number is a PAN based 15 digit alpha numeric numbers. The first part denotes 10 character (alpha

numeric) Permanent Account number issued by Income tax authorities to the concerned person to whom the ECC Number is to be allotted and the second part comprises of a fixed 2 character alpha code which is as follows:

Category	Code
Central Excise Manufacturer (Including registered warehouses)	XM
Registered Dealer	XD

This is followed by 3-Character numeric code - 001, 002, 003 etc. In case, a manufacturer, registered with the Central Excise Department, has only one factory /dealer's premise/warehouse, the last three characters will be 001. If there are more than one factories/warehouses/dealer's premises of such a person having common PAN for all such factories/warehouses/dealer's premises, the last 3 character of the new ECC would be 001, 002, 003 etc. The ECC Number has to be quoted on the GAR–7 Challans covering deposit of Central Excise duties, Additional duties, Cess and other dues to the Government.

Central Excise Invoice System→

An invoice is the document under cover of which the excisable goods are to be cleared by the manufacturer. This is also the document which indicates the assessment of the goods to duty. No excisable goods can be cleared except under an invoice.

Removals only on invoice→

Rule 11 of the Central Excise (No.2) Rules, 2001 provides that no excisable goods shall be removed from a factory or a warehouse except under an invoice signed by the owner of the factory or his authorized agent.

Serially numbered invoice→

The invoice shall be serially numbered and shall contain the registration number, description, classification, time and date of removal, rate of duty, quantity and value, of goods and the duty payable there on. The serial number shall commence from 1st April every year [beginning of a financial year].

- The serial number can be given at the time of printing or by using franking machine. But when the invoice book is authenticated in the manner specified in sub-rule (5) of rule 11, each leaf should contain serial number. Hand written serial number shall not be accepted.
- In case of computer-generated invoice, the serial number may be allowed to be generated and printed by computer at the time of preparation of invoice ONLY IF the software is such that computer automatically generates the number and same number cannot be generated more than once. For this purpose, the Central Excise Officers may check the system/software from time to time.

Number of Invoice copies→

The invoice shall be prepared in triplicate:

- The original copy being marked as Original For Buyer
- The duplicate copy being marked as Duplicate For Transporter
- The triplicate copy being marked as Triplicate For Assessee

The above requirement is mainly for Central Excise purposes. However, the assessee may make more than three copies for his other requirements. But such copies shall be prominently marked Not for Cenvat Purposes.

Time and Mode of Payment of Duty→

Fortnightly Payment of Duty: Assessees (Large Units) who are not availing the concession of duty based on turnover, have to pay duty on fortnightly basis. Duty in respect of clearances made between 1st to 15th of a month is payable by 20th of a month Duty in respect of clearances made between 16th to end of a month is payable by 5th of the following month However, in respect of clearances made in the second fortnight of March should be paid by 31st of March.

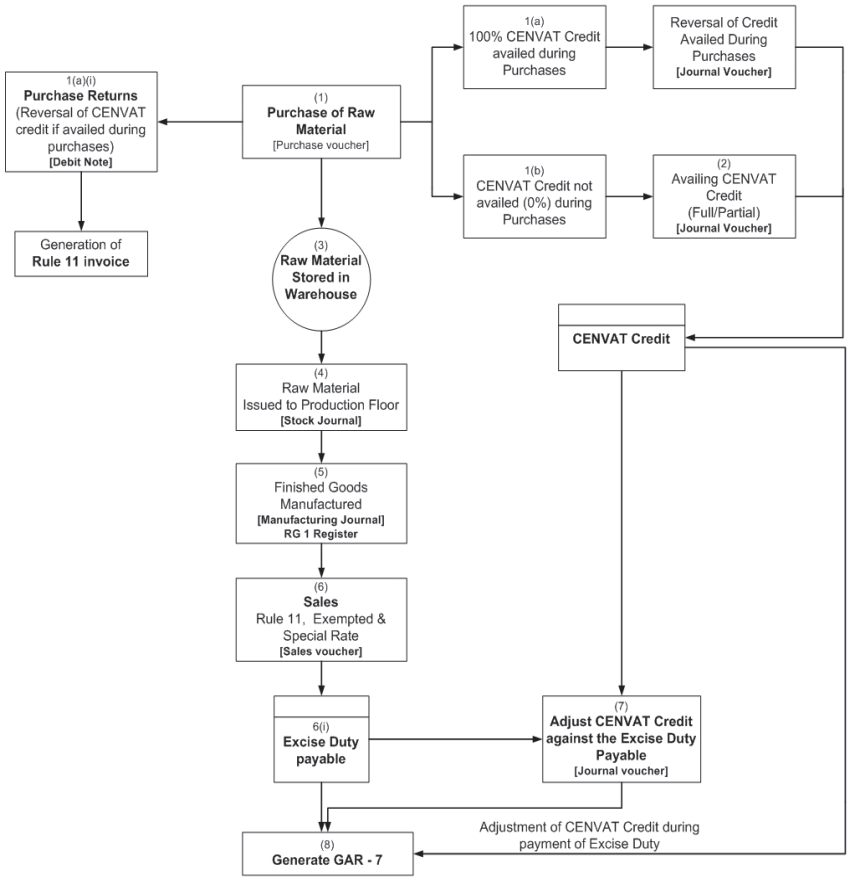
Monthly payment of Duty: Assessees who are neither Large Units nor availing concession of duty based on turnover, and Assessees availing small scale industries (SSI) concession of duty based on turnover, have to pay duty on monthly basis. Duty in respect for clearances made in a month should be paid by 15th of the following month.

Excise Duty shall be paid to the government along with GA.R. - 7 Challans.

Returns & Timelines → The following Returns are required to be filed under Excise for Manufacturers:

Form No.	Particulars	Periodicity	Due Date
ER–1	Monthly Return by Assesses who are not availing the concession of duty based on turnover (large units) (e-Returns)	Monthly	On or before 10th of the following month
	Monthly Return by Assessees who are neither Large Units nor availing concession of duty based on turnover	Monthly	On or before 10th of the following month
Monthly Return for CENVAT	Monthly Return by Large and Regular units	Monthly	On or before 10th of the following month (With ER-1)
ER–3	Quarterly Return by Assessees availing Small Scale Industries (SSI) concession of duty based on turnover	Quarterly	With in 20 days from the close of quarter

Excise Process in Tally →



Enabling Excise in Tally→

It takes a one-time configuration in Tally for Excise features to be activated. Follow the steps given below to enable excise in Tally for a new company, Indian Package Drinking Water Ltd.

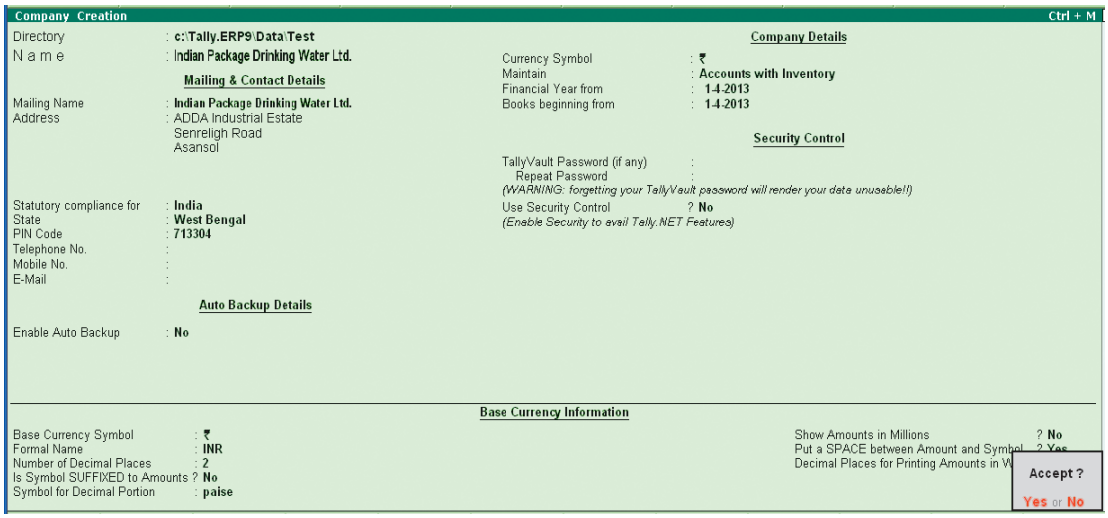
Step 1: Create Company→

Go to Gateway of Tally > Alt + F3: Company Info. > Create Company

In the Company Creation screen specify the following:

- Indian Package Drinking Water Ltd. as the Company Name and Address details
- Select India in the Statutory Compliance for field
- State, Pin code & Accounts with Inventory details

The Completed Company Creation screen appears as shown:



Enabling Excise in Tally→

To enable Excise Feature for a company, Tally provides you a unique feature called Quick Setup. Quick Setup is a Single Window Statutory Masters Configuration Screen. This tool guides the starters to configure statutory masters required for the effective use of a particular statutory module. To Enable Excise and to create Excise Establishment/ Factory Go to Gateway of Tally → Quick Setup → Excise for Manufacturer

From this screen you can make required basic configurations like, creating excise manufacturer establishment, masters, voucher types, additional voucher types to account statutory transactions. It also allows making advance configurations wherever applicable. Configuration details will be displayed below the setup options once the configuration is done otherwise application will display the status as Not Configured for Company Setup and 0 of 0 Configured for other setups (Masters/Voucher Types setup etc.).

Company Setup→

Company Setup guides you to create excise unit by providing relevant excise registration details. To create excise establishment /factory press Alt+C or select the option C: Creating Excise Establishment /Factory and press Enter to view Entering Company Excise for Manufacturer Details sub-form.

Registration Type: By default Manufacturer will be displayed as the Registration Type.

Address, Telephone No and PIN Code: Address, Telephone No. and PIN Code details are captured from the company creation screen. If required, these details can be altered.

Excise Details: Under this section provide Excise Details of the unit. Excise Details will be specific to the Registration Type selected.

Unit Mailing Name: The Mailing Name entered in the company creation will be displayed as the Unit Mailing Name. If required, it can be altered.

Excise Registration (ECC) No.: It is a 15-Digit alphanumeric PAN based registration number mentioned in the Registration Certificate. The first part would be the 10-character (alphanumeric) Permanent Account Number [PAN] issued by the Income Tax Authorities to whom the registration number is allotted (includes a legal person).

The second part comprises a fixed 2-character alpha-code indicating the category of the Registrant (XD - For Dealers / XM - For Manufacturers) The third part is a 3-character numeric. Enter 15 digits Excise Registration Number (ECC) of the Company/Unit, e.g. AAPPL2148RXM001.

Date of Registration: Enter the date of Excise registration, e.g. 15-6-2002

Importer Exporter Code (IEC): IEC is a unique 10 digit code issued by DGFT - Director General of Foreign Trade, Ministry of Commerce, and Government of India to Indian Companies. IEC Code is expanded as Importer Exporter Code. To import or export in India, IEC Code is mandatory. No person or entity shall make any Import or Export without IEC Code Number.

Type of Manufacturer: select the appropriate Manufacturer Type from the list of Types of Manufacturer, e.g. Regular

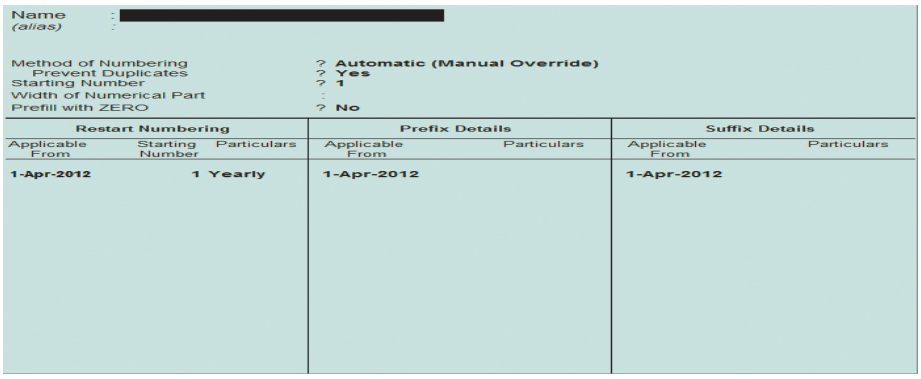
Large Tax Payer Unit (LTU) Code: Enter the LTU code, if your company/unit is a large tax payer and has opted for assessment in Large Tax Payer Unit. Skip the Large Tax Payer Unit (LTU) Code field

Notes→

Large Tax Payers are those assessees who pay large amount of Tax. These tax payers are eligible to be served by the LTU. For e.g.: Enterprises paying tax of ₹5 Crores

Large Tax Unit is self-contained tax office under the Department of Revenue acting as a single window clearance point for all matters relating to Central Excise, Income Tax/ Corporate Tax and Service Tax. Eligible Tax Payers who opt for assessment in LTU shall be able to file their excise return, direct taxes returns and service tax return at such LTUs and for all practical purposes will be assessed to all these taxes there under. These units are being equipped with modern facilities and trained manpower to assist the tax payers in all matters relating direct and indirect tax/ duty payments, filing of documents and returns, claim of rebates/ refunds, settlement of disputes etc.

Excise Book Name (as per Rule 11): Enter the Excise Book Name which is allowed by the Commissioner of Central Excise for the company/unit.Select the option New Number from the List of Excise Books, to view Serial Number Alteration (Secondary) screen



Name : [redacted]
(alias) :

Method of Numbering ? Automatic (Manual Override)
Prevent Duplicates ? Yes
Starting Number ? 1
Width of Numerical Part :
Prefill with ZERO ? No

Restart Numbering			Prefix Details		Suffix Details	
Applicable From	Starting Number	Particulars	Applicable From	Particulars	Applicable From	Particulars
1-Apr-2012	1	Yearly	1-Apr-2012		1-Apr-2012	

Name: Enter the excise invoice book name allowed by the Commissioner of Central Excise for the company/unit, e.g. NA/Rule11/Book1/12-13

NA : Denotes Company Name.

Rule 11: Denotes that invoice book is maintained as per Rule 11 of Central Excise Rules, 2002

Book1: Stands for Book Number, which is allowed for the current financial year

12-13: Denotes the financial year.

Method of Numbering: By default Automatic (Manual Override) is displayed as the method of numbering.

Prevent Duplicates: By default this field will be set to Yes.

Starting Number: Enter the Starting Voucher Number which is allowed by the Commissioner of Central Excise. E.g. 101

Width of Numerical part: Mention the width of the numerical part.

Pre-fill with Zero: When this option is set to No, the digits before the invoice number will be blank. If this field is set to Yes, the invoice number will be pre-filled with Zeros based on the width of numerical part e.g. 00001(where the width of numerical part is set to 5).

Restart Numbering: In this field enter the Starting Number as 101 and ensure under Particulars the Type of Period is Yearly. In this section user can set the dates to restart the voucher number by defining the types of period (Daily, Monthly, Never, weekly or Yearly).

Prefix Details: Here enter the information to be prefixed with voucher number

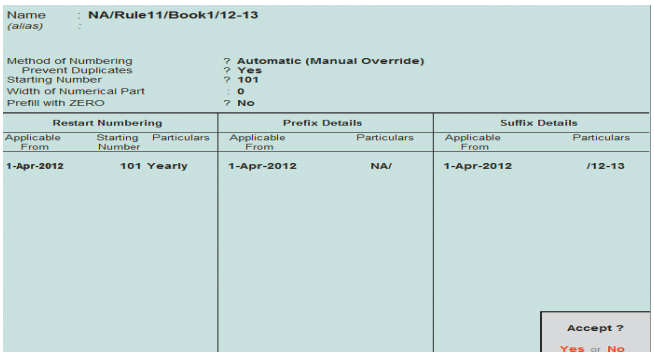
Applicable From: Enter 1-4-2012 in Applicable From field. The date mentioned in this field indicates the date from when the prefix should be displayed along with the voucher number.

Particulars: Enter the information to be prefixed to the voucher number E.g. NA/

Suffix Details: Here enter the information to be suffixed with voucher number

Applicable From: Enter 1-4-2012 in Applicable From field. The date mentioned in this field indicates the date from when the suffix should be displayed along with the voucher number.

Particulars: Enter the information to be suffixed to the voucher number E.g. /12-13



In Tally user can create more than one Excise Book Name for the same company or Unit. But, as per Rule 11 of Central Excise Rules, 2001 only one invoice book shall be in use at a time. A unit can maintain more than one invoice book if it is allowed by the Deputy/Assistant Commissioner of Central Excise. To create more serial numbers, user can follow the above said procedure by selecting the option New Number or he can create serial numbers from the option Additional Excise Bill Book provided under Advanced Setup or he can create additional Excise Bill book from:

Gateway of Tally → Accounts Info → Serial Number

Other Details: In this section enter Range, Division and Commissionerate details

Range: Enter the code Name and Address of the range under which your company is registered.

Code: Enter Range Code as 05

Name: Enter Range Name as Rajajinagar

Address: Enter the Range Address

Division: Enter the code Name and Address of the division under which your company is registered.

Code: Enter Division Code as 02

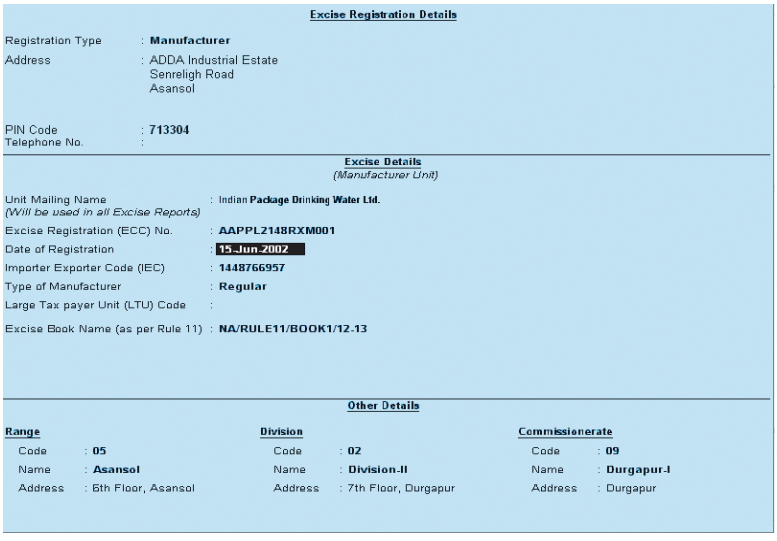
Address: Enter the Division Address

Commissionerate: Enter the code Name and Address of the Commissionerate under which your company is registered.

Code: Enter Commissionerate Code as 09

Name: Enter Commissionerate Name as Asansol

Address: Enter the Commissionerate Address



Press Enter to accept and save Excise Establishment/ Factory Setup screen.

Enabling VAT→

To Enable VAT for a Excise Establishment/ Factory

Go to Gateway of Tally → Quick Setup → Value Added Tax and press enter to view Quick Setup

- Value Added Tax.

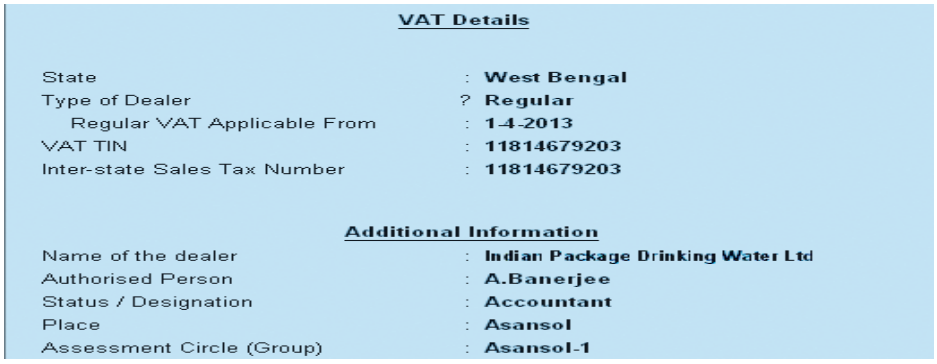
Company Setup:

Company Setup guides you to enter company VAT details.

To enter VAT details press Alt+C or select the option C: Entering Company VAT Details and press Enter to view Company VAT Details Setup sub-form.

In Company VAT Details Setup screen, enter the details as shown below

Press Enter to accept and Save Company VAT Details Setup screen.



VAT Details

State	:	**West Bengal**
Type of Dealer	?	**Regular**
Regular VAT Applicable From	:	**1-4-2013**
VAT TIN	:	**11814679203**
Inter-state Sales Tax Number	:	**11814679203**

Additional Information

Name of the dealer	:	**Indian Package Drinking Water Ltd**
Authorised Person	:	**A.Banerjee**
Status / Designation	:	**Accountant**
Place	:	**Asansol**
Assessment Circle (Group)	:	**Asansol-1**

To record basic Excise transactions in Tally, you require masters such as:

- Tariff Classifications
- Raw Materials (Inputs)/Finished Goods
- Excise Duty Ledgers
- CENVAT Ledgers
- Excise Purchase/Sales Voucher Types
- CENVAT Availing Voucher
- CENVAT Adjustment Voucher
- Manufacturing Journal

All the excise masters can be configured from Quick Setup -Excise for Manufacturer screen:

Master Setup→

Master Setup guides you to create masters like Tariff Classification, Stock Item and Supplier/ Customer ledgers, Excise Duty Ledgers, CENVAT Ledgers and Additional charges or discount Ledgers by enabling relevant excise options in the masters.

Tariff Classifications: Each and every goods manufactured or produced have to be classified for finding out the rate of duty applicable. Accordingly, Central Excise Tariff Act 1985 classifies all the goods under 91 chapters and specific code is assigned to each item. This code is called Tariff Classification code, which consists of 8 digits. First 4 digits represent Chapter and heading and next 2 digit represents sub-heading and the last 2 digit represents sub-sub heading.

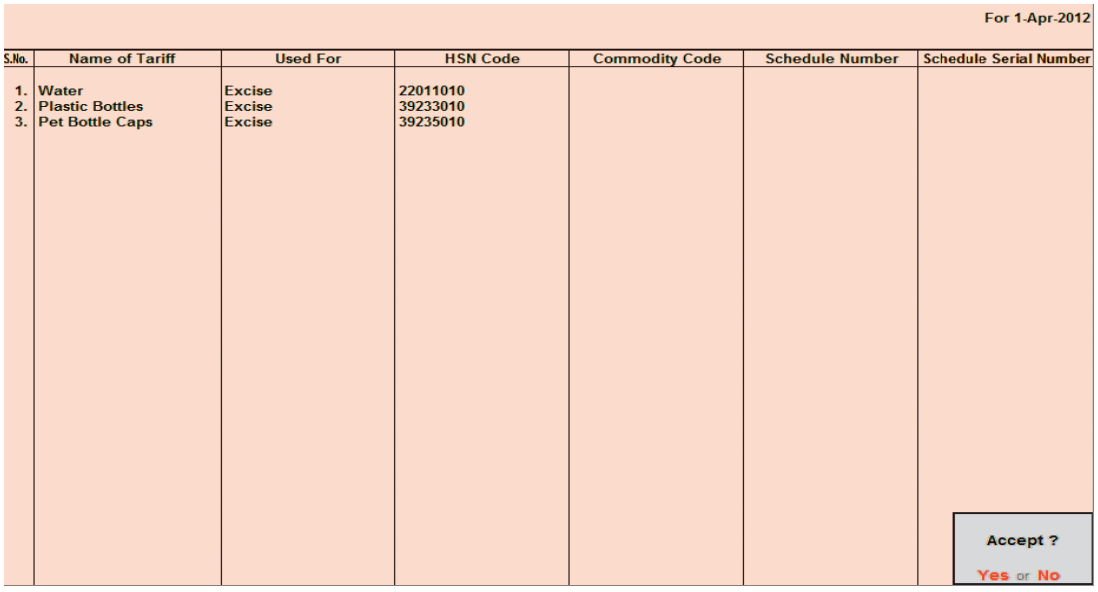
To create Tariff Classification → Go to Gateway of Tally → Quick Setup → Excise for Manufacturer → Master Setup > T: Tariff Classifications (HSN) → Press Alt+T or select the option T: Tariff Classifications (HSN) and press Enter to view Tariff

Classifications (HSN) Setup screen.

In Tariff Classifications (HSN) Setup screen

- Enter the name of the Tariff Classification e.g.Water in the Name of Tariff field.
- In Used For field select Excise from Tax Type list.
- Enter the Tariff Classification Code e.g. 22011010 in HSN Code field.
- Enter the name of the Tariff Classification e.g. Plastic Bottles in the Name of Tariff field.
- In Used For field select Excise from Tax Type list.
- Enter the Tariff Classification Code e.g. 39233010 in HSN Code field
- Enter the name of the Tariff Classification e.g. Pet Bottle Caps in the Name of Tariff field.
- In Used For field select Excise from Tax Type list.
- Enter the Tariff Classification Code e.g. 39235010 in HSN Code field.

Completed Tariff Classifications (HSN) Setup screen is displayed as shown:



For 1-Apr-2012

S.No.	Name of Tariff	Used For	HSN Code	Commodity Code	Schedule Number	Schedule Serial Number
1.	Water	Excise	22011010			
2.	Plastic Bottles	Excise	39233010			
3.	Pet Bottle Caps	Excise	39235010			

Accept ?

Yes or No

Stock Items →

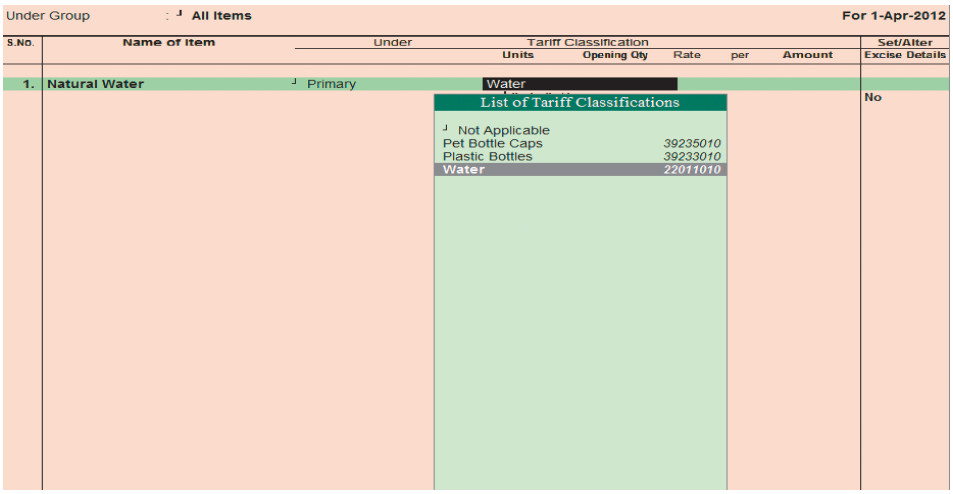
Raw Materials (Inputs) - Natural Water

To create Raw Materials (Inputs)

Go to Gateway of Tally → Quick Setup → Excise for Manufacturer→ Master Setup→ I: Raw Materials (Inputs), Finished Goods, Capital Goods & Other Stock Items → Press Alt+I or select I: Raw Materials (Inputs), Finished Goods, Capital Goods & Other Stock → Items and press Enter to view Stock Items Setup screen

In Stock Items Setup screen

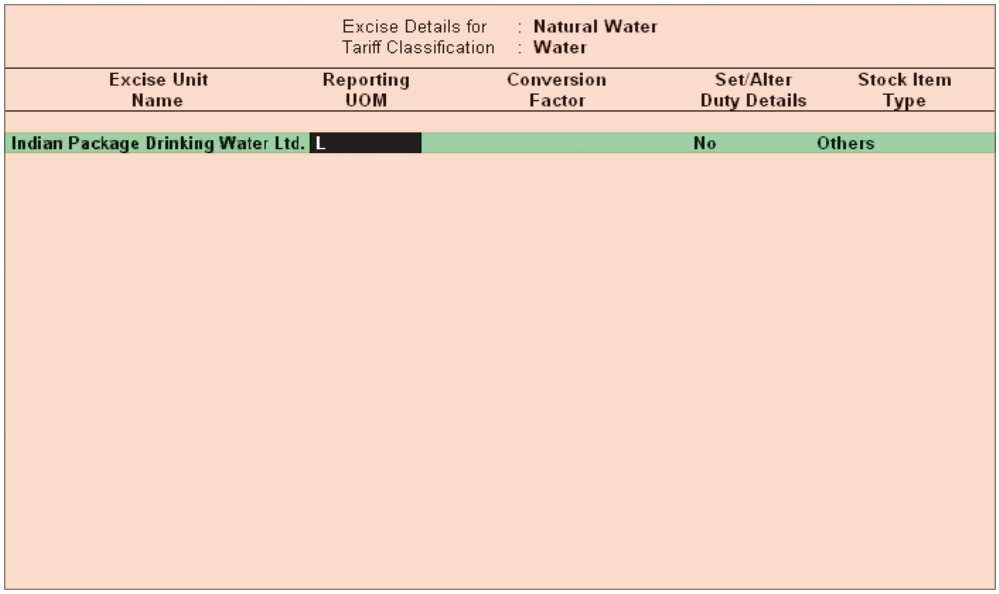
- Enter the name of the Stock Item e.g. Natural Water in Name of Item field.
- Select the Group Name e.g. Primary in the Under field.
- In Tariff Classification field select the applicable tariff classification e.g. Water from the List of Tariff Classifications



- Select the unit of measurement e.g. L (Litres) of the stock item in the Units field (Use Alt + C to create Unit of Measurement)
- In Opening Stock field specify opening stock of the stock item, if any.
- In Rate field specify the rate of the opening stock, if any. Amount will be calculated and displayed automatically.
- Enable the option Set/Alter Excise Details to Yes to view Excise Details screen.
- In Excise Details Screen
  - **Excise Unit Name:** By default Tally displays National Aqua Ltd. as Excise Unit Name.
  - **Reporting UOM:** Select L as Reporting UOM. All the reports will display the Stock item details based on the reporting UOM selected. (Use Alt + C to create Unit of Measurement)

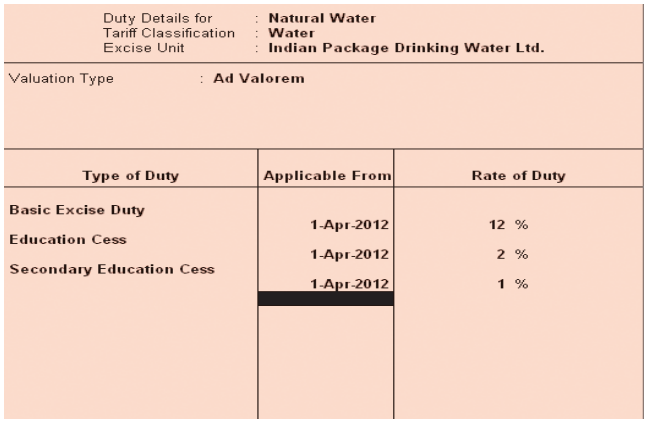
Notes: As per Central Excise Act, all the reports relating to stock items are required to be indicated with the relevant Unit of Quantity as specified under Central Excise Tariff Act. The Applicable Unit of Quantity for Water is 'L (Litres)', so it is must to select L (Litres) as the Reporting UOM.

Set/Alter Duty Details: Set this field to Yes to view the Duty Details screen:



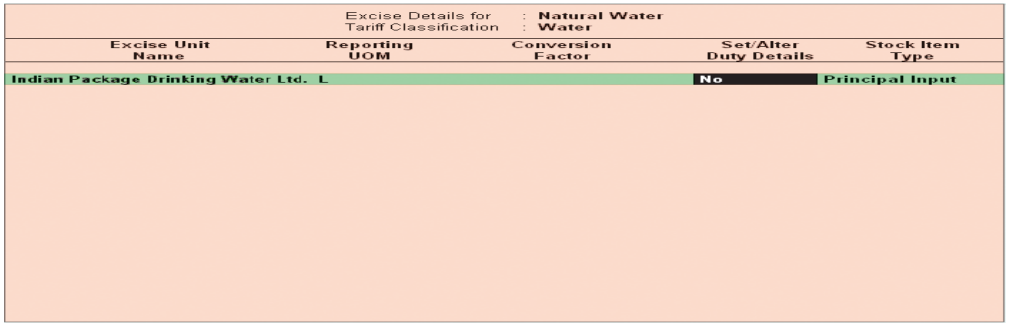
In Duty Details screen:

- In Valuation Type field select Ad Valorem from List of Valuation Type.
- Select Basic Excise Duty in the Type of Duty field from the List of Excise Duty Classifications
- In Applicable From field mention the Date from when the specified Rate of Duty is applicable
- Specify the Rate of Duty as 12%
- Select the Education Cess as the second duty in the Type of Duty filed from the List of Excise Duty classifications
- In Applicable From field mention the Date from when the specified Rate of Duty is applicable
- Specify the Rate of Duty as 2%
- Select the Secondary Education Cess as the third duty in the Type of Duty filed from the List of Excise Duty classifications.
- In Applicable From field mention the Date from when the specified Rate of Duty is applicable
- Specify the Rate of Duty as 1%



Press Enter to save Excise Duty Details screen.

In Excise Details screen, under Stock Item Type field select as Principal Input from the List of Item Types.



Press Enter to save Excise Details screen. Raw Materials (Inputs) - Pet Bottles – 1Ltr

In Stock Items Setup screen:

- Enter the name of the Stock Item e.g. Pet Bottles – 1Ltr in Name of Item field.
- Select the Group Name e.g. Primary in the Under field.
- In Tariff Classification field select the applicable tariff classification e.g. Plastic Bottles from the List of Tariff Classifications

- Select the unit of measurement e.g. U (Numbers) of the stock item in the Units field (Use Alt + C to create Unit of Measurement)
- In Opening Stock field specify opening stock of the stock item, if any.
- In Rate field specify the rate of the opening stock, if any. Amount will be calculated and displayed automatically.
- Enable the option Set/Alter Excise Details to Yes to view Excise Details screen.
- In Excise Details Screen
  - Excise Unit Name: By default Tally displays Indian Package Drinking Water Ltd. as Excise Unit Name.
  - Reporting UOM: Select Kg as Reporting UOM. All the reports will display the Stock item details based on the reporting UOM selected. (Use Alt + C to create Unit of Measurement)

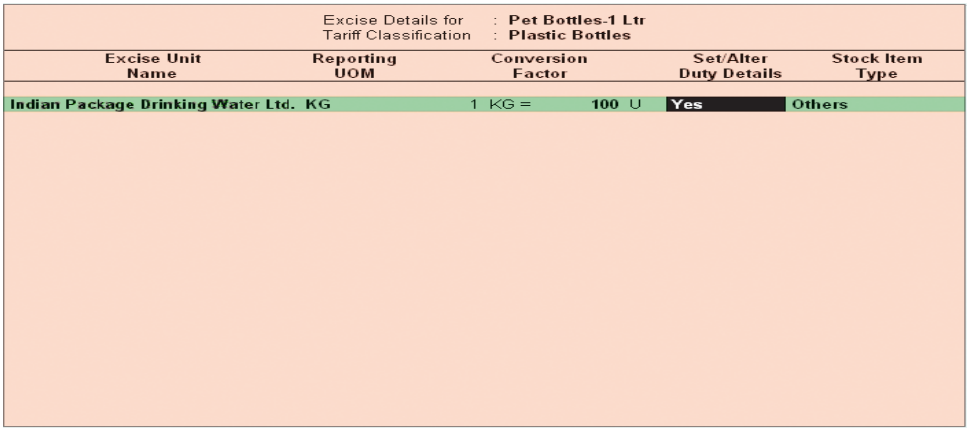
Notes: As per Central Excise Act, all the reports relating to stock items are required to be indicated with the relevant Unit of Quantity as specified under Central Excise Tariff Act. The Applicable Unit of Quantity for Bottles is 'Kg (Kilograms)', so it is must to select Kg (Kilograms) as the Reporting UOM.

  - In Conversion Factor field Set as 1 Kg = 100 U

Set/Alter Duty Details: Set this field to Yes to view the Duty Details screen:

Notes: Tally prompts the user to select the Conversion Factor only when the unit of Measurement selected in Units field and Reporting UOM is different.

Set/Alter Duty Details: Set this field to Yes to view the Duty Details screen:



- In Duty Details screen
  - In Valuation Type field select Ad Valorem from List of Valuation Type.
  - Select Basic Excise Duty in the Type of Duty filed from the List of Excise Duty Classifications
  - In Applicable From field mention the Date from when the specified Rate of Duty is applicable
  - Specify the Rate of Duty as 12%
  - Select the Education Cess as the second duty in the Type of Duty filed from the List of Excise Duty classifications
  - In Applicable From field mention the Date from when the specified Rate of Duty is applicable
  - Specify the Rate of Duty as 2%
  - Select the Secondary Education Cess as the third duty in the Type of Duty filed from the List of Excise Duty classifications.
  - In Applicable From field mention the Date from when the specified Rate of Duty is applicable

- Specify the Rate of Duty as 1%

- Press Enter to save Excise Duty Details screen.
- In Excise Details screen, under Stock Item Type field select as Principal Input from the List of Item Types.
- Press Enter to save Excise Details screen.

Like that create Raw Materials(Input) – Bottle Caps

Finished Goods - AquaPure – 1 Ltr→

- Enter the name of the Stock Item e.g. AquaPure – 1 Ltr in Name of Item field.
- Select the Group Name e.g. Primary in the Under field.
- In Tariff Classification field select the applicable tariff classification e.g. Water from the List of Tariff Classifications Select the unit of measurement e.g. L (Litres) of the stock item in the Units field (Use Alt + C to create Unit of Measurement)
- In Opening Stock field specify opening stock of the stock item, if any. In Rate field specify the rate of the opening stock, if any. Amount will be calculated and displayed automatically.
- Enable the option Set/Alter Excise Details to Yes to view Excise Details screen.
- In Excise Details Screen
  - Excise Unit Name: By default Tally displays Indian Package Drinking Water. as Excise Unit Name.
  - Reporting UOM: Select L as Reporting UOM. All the reports will display the Stock item details based on the reporting UOM selected.
  - Set/Alter Duty Details: Set this field to Yes to view the Duty Details screen
- In Duty Details screen
  - In Valuation Type field select MRP Based from the List of Valuation Type. Press Enter to view Excise MRP Rate Details screen
  - In Excise MRP Rate Details screen
  - Applicable From: In this filed enter the date from when the specified MRP and Abatement are applicable
  - MRP Rate: In this column enter the Maximum Retails Price applicable for the stock item
  - Abatement: In this column specify the Abatement allowed for the stock item

Duty Details for : **Aqua Pure-1Ltr**
Tariff Classification : **Water**
Excise Unit : **Indian Package Drinking Water Ltd.**

Applicable From	MRP Rate	Abatement
1-Apr-2012	30.00/L	48 %
1-May-2012	35.00/L	48 %

Notes: Observe, you can specify period wise MRP Rate and Abatement allowed. In this case ABC

Company had the MRP Rate of 30 applicable form 1-4-2010 and the current MRP rate applicable is ₹35 with abatement of 48%.

Press Enter to accept Excise MRP Rate Details screen and return to Duty Details screen:

- In Excise Duty Details screen
  - Applicable From, MRP and Abatement % details will be defaulted based on the details specified in the Excise MRP Rate Details screen. Application will display the latest applicable From Date, MRP Rate and Abatement
  - Select Basic Excise Duty in the Type of Duty filed from the List of Excise Duty Classifications
  - In Applicable From field mention the Date from when the specified Rate of Duty is applicable
  - Specify the Rate of Duty as 12%
  - Select the Education Cess as the second duty in the Type of Duty filed from the List of Excise Duty classifications
  - In Applicable From field mention the Date from when the specified Rate of Duty is applicable
  - Specify the Rate of Duty as 2%
  - Select the Secondary Education Cess as the third duty in the Type of Duty filed from the List of Excise Duty classifications.
  - In Applicable From field mention the Date from when the specified Rate of Duty is applicable
  - Specify the Rate of Duty as 1%

Duty Details for : **Aqua Pure-1Ltr**
Tariff Classification : **Water**
Excise Unit : **Indian Package Drinking Water Ltd.**

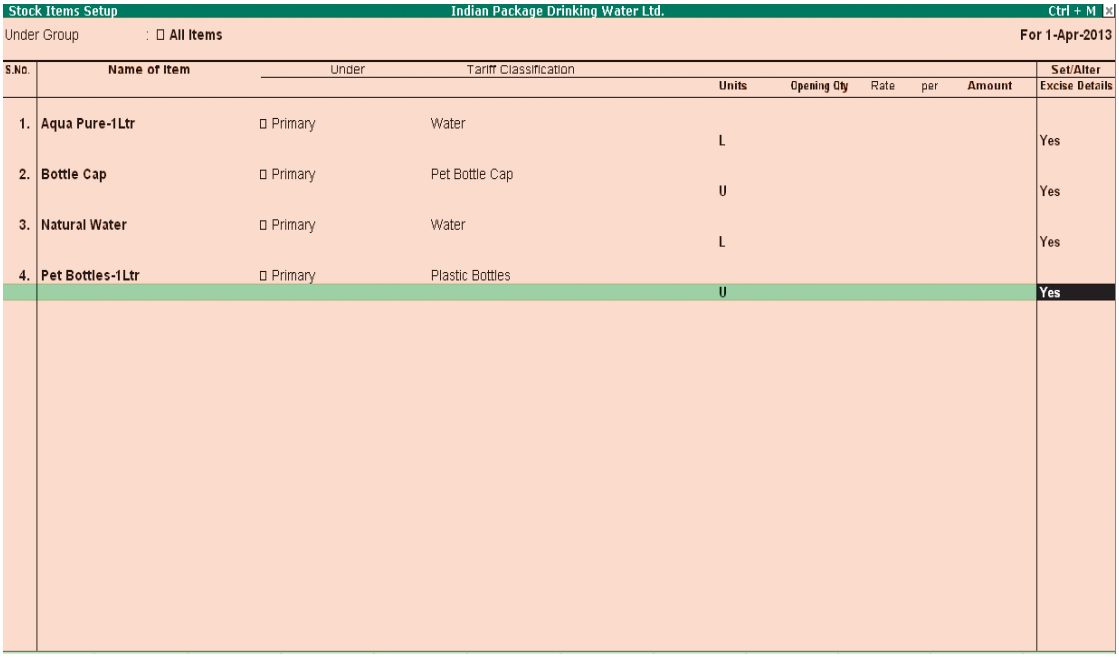
Valuation Type : **MRP Based**
Applicable from : **1-May-2012**
MRP : **35.00/L**
Abatement % : **48 %**

Type of Duty	Applicable From	Rate of Duty
Basic Excise Duty	**1-Apr-2012**	**12 %**
Education Cess	**1-Apr-2012**	**2 %**
Secondary Education Cess	**1-Apr-2012**	**1 %**

- Press Enter to save Excise Duty Details screen

- In Excise Details screen, under Stock Item Type field select as Finished Goods from the List of Item Types.
- Press Enter to save Excise Details screen.

Completed Stock Items Setup screen is displayed as shown:



Stock Items Setup — Indian Package Drinking Water Ltd. — Ctrl + M

Under Group : All Items — For 1-Apr-2013

S.No.	Name of Item	Under	Tariff Classification	Units	Opening Qty	Rate	per	Amount	Set/Alter Excise Details
1.	Aqua Pure-1Ltr	Primary	Water	L					Yes
2.	Bottle Cap	Primary	Pet Bottle Cap	U					Yes
3.	Natural Water	Primary	Water	L					Yes
4.	Pet Bottles-1Ltr	Primary	Plastic Bottles	U					Yes

Press Enter to save Stock items Setup screen

Supplier / Customer Ledger→

Supplier Ledger – Swastik Water Suppliers

To create Supplier Ledger → Go to Gateway of Tally → Quick Setup → Excise for Manufacturer > Master Setup → S:

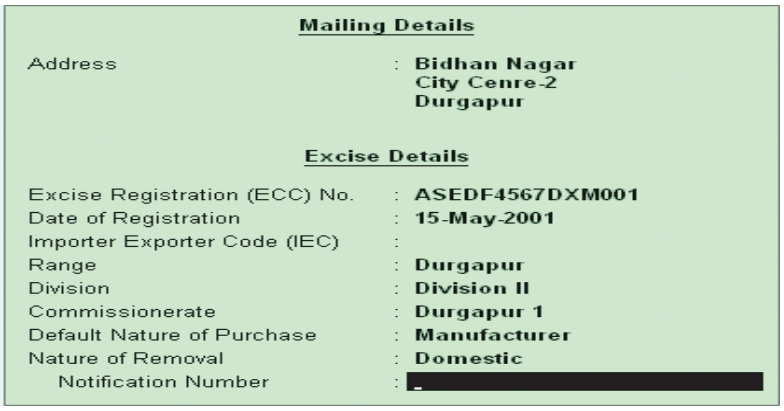
Supplier /Customer Ledgers Press Alt+S or select S: Supplier /Customer Ledgers and press Enter to view Party Ledgers

Setup screen

In Party Ledgers Setup screen:

- In Name of Ledger field enter the name of the supplier e.g Swastik Water Suppliers
- Select Sundry Creditors as the group name in Under field.
- Enable Set/Alter Excise Details to Yes to view Excise Details screen.
- In Excise Details screen:
  - Under Mailing Details enter party address
- Under Excise Details enter party excise registration details
  - Enter the Excise Registration Number of the supplier. E.g. ASEDF4567DXM001
  - Enter the Date of Excise Registration in Date of Registration field. E.g. 15-May-2001
  - Enter the Importer Exporter Code (IEC)
  - Enter the Range under which the supplier's company is registered. E.g. Durgapur

- Enter the Division under which the supplier's company is registered. E.g. Division II
- Enter the Commissionerate under which the premise of the supplier's company is registered.E.g. Durgapur I
- In Default Nature of Purchase field select Manufacturer from the Nature of Purchase list.



Notes: The Default Nature of Purchase depends upon the status of the supplier, whether he is a Manufacturer / First Stage Dealer / Importer / Second Stage Dealer. The default Type of Purchase set for the Ledger can be altered/changed during transaction.

- Select the Nature of Removal as Domestic from Types of Removal list.

Notes: The nature of removal can be defined for a supplier in such cases where the party acts as a supplier as well as a customer. However Nature of Removal will be used only in Sales and Debit Notes (where good are removed from factory).

- Press Enter to save the Excise Details screen

Similarly create Supplier Ledger – Lamcy Manufacturers, Shubh Manufacturers and also you can create Customer Ledger Universal Distributors

Excise Duty Ledgers→

Excise Duty Ledgers are created to account the duty liability on the goods removed or to account duty paid while purchasing the goods and the CENVAT Credit is not availed during purchase of Inputs.

To create Basic Excise Duty→Go to Gateway of Tally → Quick Setup → Excise for Manufacturer → Master Setup → D: Excise Duty Ledgers

In Excise Duty Ledgers Setup screen:

- Enter the Name of the excise duty ledger you wish to create, for e.g., Basic Excise Duty @12% in Name of Ledger field
- Select Duties & Taxes as the group name in the Under field.
- In Excise Duty Type field select Basic Excise Duty from the List of Excise Duty Ledger
- In Duty Head field based on the duty type selected in Excise Duty Types field duty head will be displayed automatically. e.g. Basic Excise Duty.
- In Rate of Duty field mention the applicable rate of duty - 12%
- In Excise Accounting Code field enter the accounting code of Basic Excise Duty- 00380003.

Notes: 8 digit Excise Accounting Code and amount tendered against each type of duty should be mentioned in G.A.R.-7 Challan.

In Education Cess Ledgers Setup screen:

- Enter the Name of the education cess ledger you wish to create, for e.g. Education Cess @ 2% in

Name of Ledger field.

- Select Duties & Taxes as the group name in the Under field.
- In Excise Duty Type field select Education Cess from the List of Excise Duty Ledger
- In Duty Head field based on the duty type selected in Excise Duty Types field duty head will be displayed automatically. e.g. Education Cess.
- In Excise Accounting Code field enter the accounting code of Basic Excise Duty- 00380111.
- In Rate of Duty field mention the applicable rate of duty - 2%

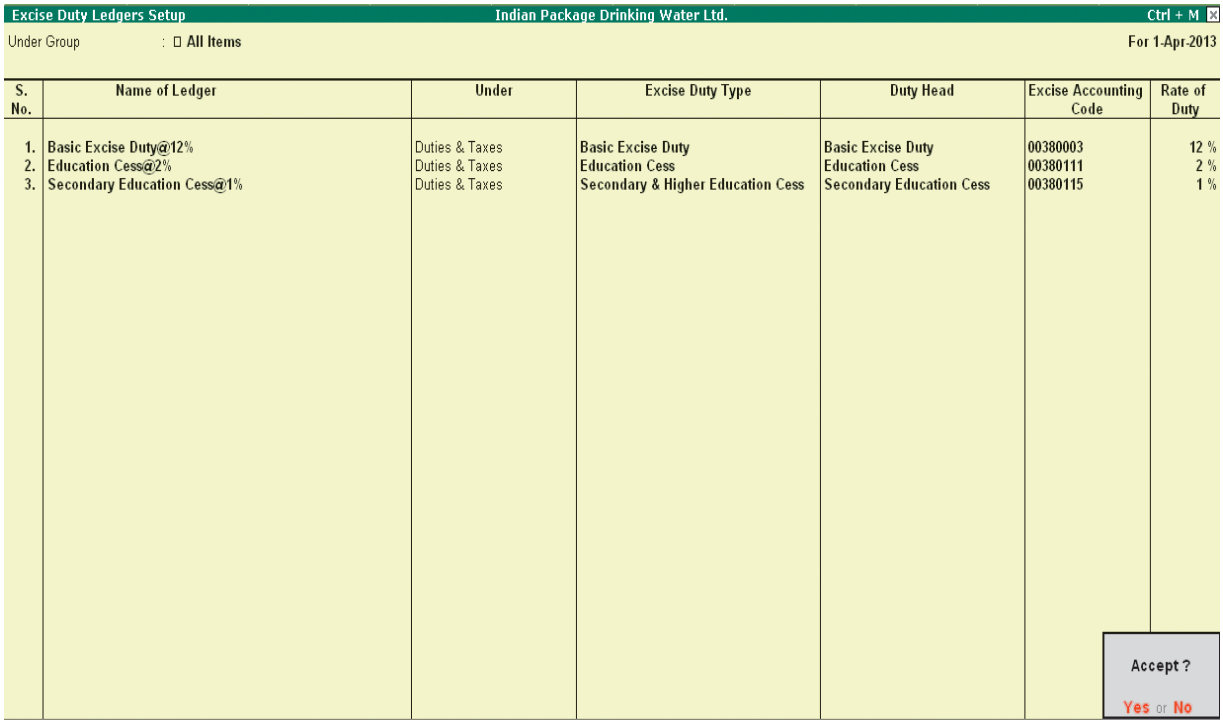
In Secondary Education Cess Ledgers Setup screen:

- Enter the Name of the excise duty ledger you wish to create, for e.g., Secondary Education Cess @ 1% in Name of Ledger field.
- Select Duties & Taxes as the group name in the Under field.
- In Excise Duty Type field select Secondary & Higher Education Cess from the List of Excise Duty Ledger
- In Duty Head field based on the duty type selected in Excise Duty Types field duty head will be displayed automatically. e.g. Secondary Education Cess.

In Excise Accounting Code field enter the accounting code of Basic Excise Duty- 00380115.

- In Rate of Duty field mention the applicable rate of duty - 1%

Completed Excise Duty Ledgers Setup screen is displayed as shown



Press Enter to Save Excise Duty ledgers setup screen.

CENVAT Ledgers→

CENVAT Ledgers are created to avail and account the CENVAT Credit on the Raw Materials (Inputs) purchased.

Basic Excise Duty (CENVAT)→

To create Basic Excise Duty (CENVAT) → Go to Gateway of Tally → Quick Setup → Excise for Manufacturer → Master Setup > N:CENVAT Ledgers

In CENVAT Ledgers Setup screen

- Enter the Name of the excise duty ledger you wish to create, for e.g., Basic Excise Duty (CENVAT) in Name of Ledger field
- Select Current Assets as the group name in Under field.

Notes: Tally allows the user to create CENVAT Ledgers under Current Assets or Duties & Taxes. If the user.

Wants Net Group balance to be displayed then create CENVAT Ledger under Duties and Taxes

Ex: Tax Liability (₹ 10000) – credit (₹ 3000) = Net (Group) Duty Liability (₹ 7000)

To display separate balance of Tax Liability and Credit, create CENVAT Ledger under Current Assets

Ex: Tax Liability = ₹ 10000 Credit Account = ₹ 3000

- In Excise Duty Type field select CENVAT Basic Excise Duty from the List of Excise Duty Ledger
- In Duty Head field based on the duty type selected in Excise Duty Types field duty head will be displayed automatically. e.g. Basic Excise Duty.
- Skip the Excise Accounting Code field. As the CENVAT Ledgers are not used to account duty payable it is not must to provide Excise Accounting Code. If required enter the accounting code.
- In Rate of Duty field enter the duty rate as 12%.

Education Cess (CENVAT)→

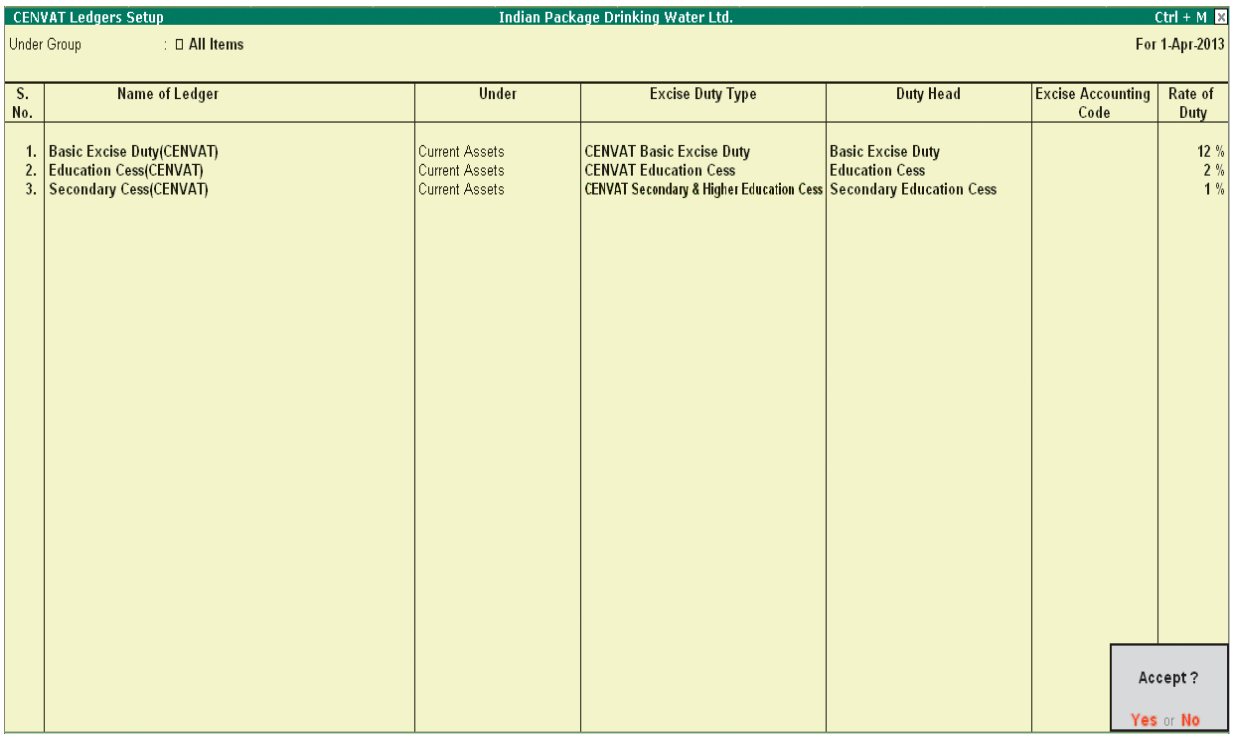
- Enter the Name of the excise duty ledger you wish to create, for e.g., Education Cess (CENVAT) in Name of Ledger field.
- Select Current Assets as the group name in Under field.
- In Excise Duty Type field select CENVAT Secondary & Higher Education Cess from the List of Excise Duty Ledger
- In Duty Head field based on the duty type selected in Excise Duty Types field duty head will be displayed automatically. e.g. Secondary Education Cess.
- Skip the Excise Accounting Code field. As the CENVAT Ledgers are not used to account duty payable it is not must to provide Excise Accounting Code. If required enter the accounting code.
- In Rate of Duty field enter the duty rate as 2%.

Secondary Education Cess (CENVAT)→

- Enter the Name of the excise duty ledger you wish to create, for e.g., Secondary Education Cess (CENVAT) in Name of Ledger field.
- Select Current Assets as the group name in Under field.
- In Excise Duty Type field select CENVAT Secondary & Higher Education Cess from the List of Excise Duty Ledger
- In Duty Head field based on the duty type selected in Excise Duty Types field duty head will be displayed automatically. e.g. Secondary Education Cess.

- Skip the Excise Accounting Code field. As the CENVAT Ledgers are not used to account duty payable it is not must to provide Excise Accounting Code. If required enter the accounting code.
- In Rate of Duty field enter the duty rate as 1%.

Completed CENVAT Ledgers Setup screen is displayed as shown:



CENVAT Ledgers Setup — Indian Package Drinking Water Ltd. — Ctrl + M

Under Group : All Items — For 1-Apr-2013

S. No.	Name of Ledger	Under	Excise Duty Type	Duty Head	Excise Accounting Code	Rate of Duty
1.	Basic Excise Duty(CENVAT)	Current Assets	CENVAT Basic Excise Duty	Basic Excise Duty		12 %
2.	Education Cess(CENVAT)	Current Assets	CENVAT Education Cess	Education Cess		2 %
3.	Secondary Cess(CENVAT)	Current Assets	CENVAT Secondary & Higher Education Cess	Secondary Education Cess		1 %

Accept ?

Yes or No

Press Enter to save CENVAT Ledgers Setup screen.

Voucher Types Setup→

In Tally, all the Excise transactions need to be recorded in Excise Voucher Types. You can create or alter the existing default voucher types to meet the requirement. Voucher Types Setup guides you to create excise voucher types required to record excise transactions

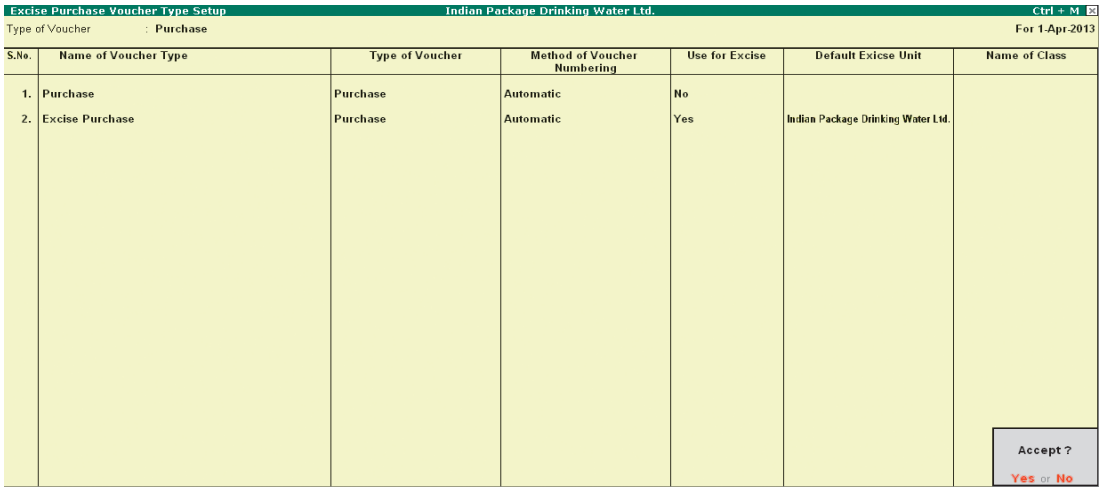
Excise Purchase→

To create Excise Purchase Voucher Type → Go to Gateway of Tally → Quick Setup → Excise for Manufacturer → Voucher Types Setup → F9: Excise Purchase

In Excise Purchase Voucher Type Setup screen:

- Enter the name of the voucher type in Name of Voucher Type Field e.g. Excise – Purchases
- In Type of Voucher field application defaults the voucher type as Purchase
- Select the appropriate Method of Voucher Numbering e.g. Automatic
- Set Use for Excise to Yes to enter Excise Purchase to capture Assessable Value and Excise Duty breakup.
- In Default Excise Unit field select Indian Package Drinking Water Ltd. from the List of Excise Units
- Skip Name of Class field.

Completed Excise Purchase Voucher Type Setup screen is displayed as shown:



Excise Purchase Voucher Type Setup — Indian Package Drinking Water Ltd. — Ctrl + M

Type of Voucher : Purchase — For 1-Apr-2013

S.No.	Name of Voucher Type	Type of Voucher	Method of Voucher Numbering	Use for Excise	Default Excise Unit	Name of Class
1.	Purchase	Purchase	Automatic	No		
2.	Excise Purchase	Purchase	Automatic	Yes	Indian Package Drinking Water Ltd.	

Accept ?
Yes or No

Press Enter to save Excise Purchase Voucher Type Setup screen.

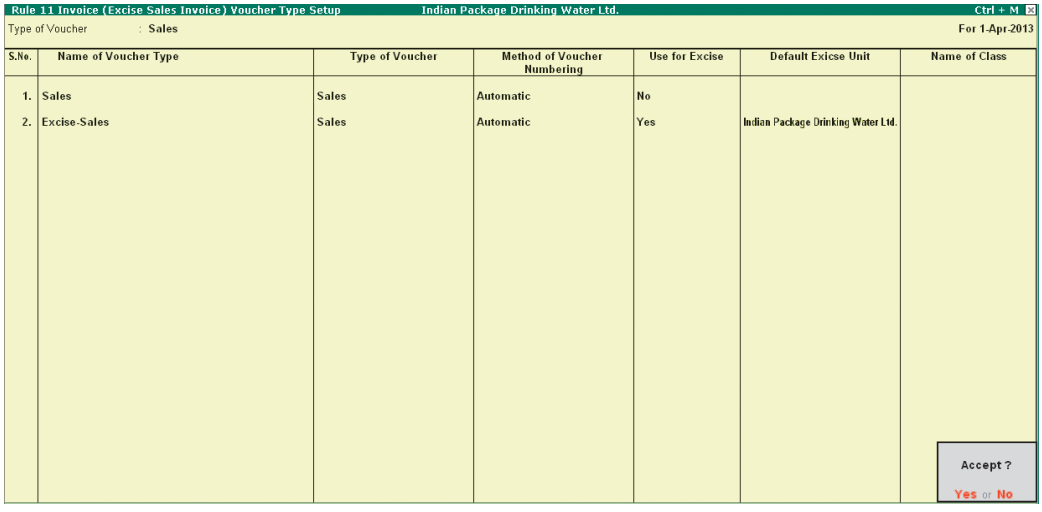
Rule 11 Invoice (Excise Sales Invoice) →

To create excise sales voucher type → Go to Gateway of Tally → Quick Setup → Excise for Manufacturer → Voucher Types Setup → F8: Rule 11 Invoice (Excise Sales Invoice)

In Rule 11 Invoice (Excise Sales Invoice) Voucher Type Setup screen:

- Enter the name of the voucher type in Name of Voucher Type Field e.g. Excise – Sales
- In Type of Voucher field application defaults the voucher type as Sales
- Select the appropriate Method of Voucher Numbering e.g. Automatic
- Set Use for Excise to Yes to enter Excise Purchase to capture Assessable Value and Excise Duty breakup.
- In Default Excise Unit field select National Aqua Ltd. from the List of Excise Units
- Skip Name of Class field.

Completed Rule 11 Invoice (Excise Sales Invoice) Voucher Types Setup screen is displayed as shown:



Rule 11 Invoice (Excise Sales Invoice) Voucher Type Setup — Indian Package Drinking Water Ltd. — Ctrl + M

Type of Voucher : Sales — For 1-Apr-2013

S.No.	Name of Voucher Type	Type of Voucher	Method of Voucher Numbering	Use for Excise	Default Excise Unit	Name of Class
1.	Sales	Sales	Automatic	No		
2.	Excise-Sales	Sales	Automatic	Yes	Indian Package Drinking Water Ltd.	

Accept ?
Yes or No

Press Enter to save Rule 11 Invoice (Excise Sales Invoice) Voucher Type Setup screen

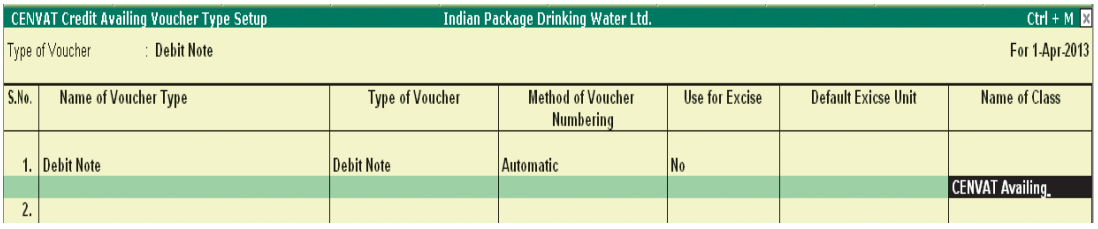
CENVAT Credit Availing→

In cases where you are not availing CENVAT credit on Inputs purchased while accounting purchases, same can be availed later. In Tally CENVAT Availing entry can be recorded through a Debit Note (with Voucher Class).

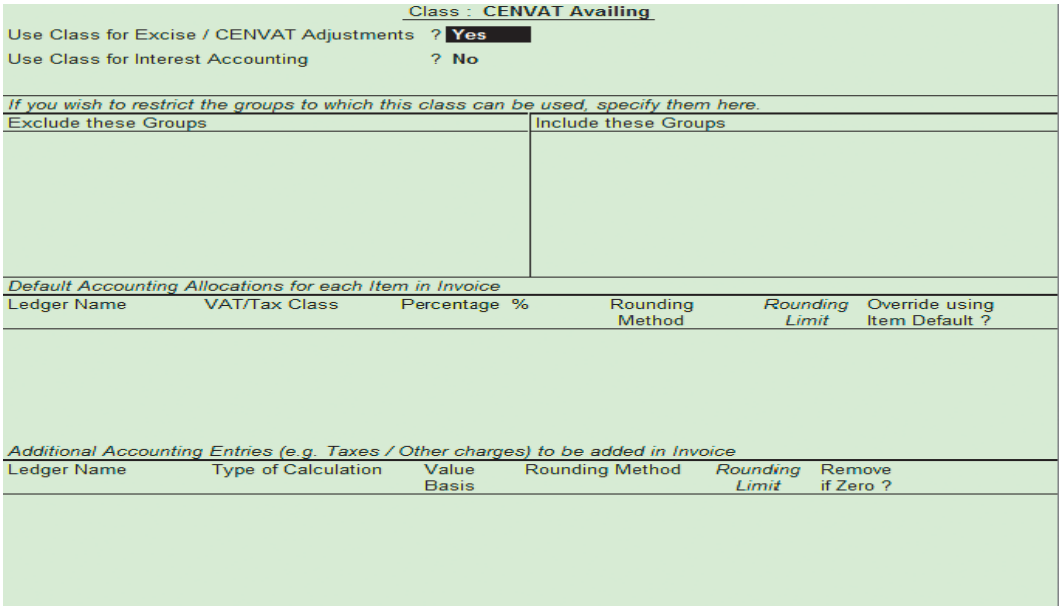
To avail CENVAT credit you can alter Default Debit Note by creating CENVAT Availing Voucher Class or can create separate voucher type with Class under Debit note. It is suggested to alter the default Debit note by defining the CENVAT Availing Voucher Class.

To create voucher class in Debit Note to account CENVAT Credit Availing press Alt+A or select A: CENVAT Credit Availing to view CENVAT Credit Availing Voucher Type Setup screen In CENVAT Credit Availing Voucher Type Setup screen, Tally displays default Debit Note voucher along with the Excise Debit Note voucher if any.

- Select Debit Note Voucher Type. Retain the default settings in Name of Voucher Type, Method of Voucher Numbering
- Set the option Use for Excise to No
- In Name of Class field mention the class name as - CENVAT Availing



- Press Enter from Name of Class field to view Voucher Type Class screen
- In Voucher Type Class screen
  - Set the option Use Class for Excise /CENVAT Adjustments to Yes



- Press Enter to save Voucher Type Class screen.
- Press Enter to save CENVAT Credit Availing Voucher Type Setup screen

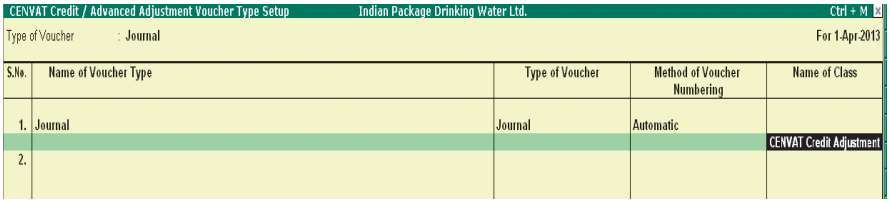
Adjustment of CENVAT Credit / Advanced Adjustment→

Under Central Excise Act, Excise duty is payable monthly or quarterly depending on the Type of Manufacturer. If you're a Regular Manufacturer, Excise Duty is payable Monthly and if you are SSI Excise Duty is payable Quarterly. Hence the CENVAT Credit Adjustment entry is recorded at the end of every month or Quarter depending on the Type of Manufacturer. For the payment of Excise Duty, CENVAT Credit available to a Unit will be adjusted towards the Duty Payable to arrive at the Net Duty Payable to the Government. In Tally, CENVAT adjustment entry is recorded in Journal Voucher with a CENVAT Adjustment Voucher Class by Crediting - CENVAT Ledgers and Debiting - Excise Duty Ledgers to nullify their balances and the net balance in the Excise Duty ledgers will be paid to the Government.

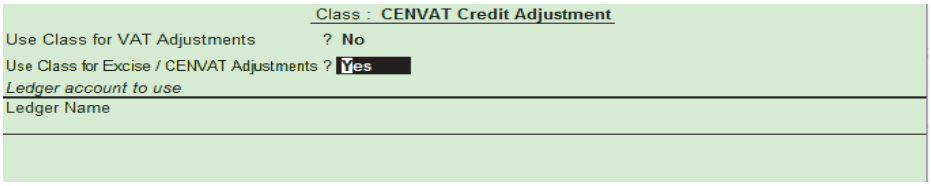
Notes: This Voucher Type can also be used to adjust the Advance Excise duty paid to the Government towards Excise Duty payable for the current month.

To create CENVAT Adjustment Class in Journal Voucher press F7 Key or select F7: Adjustment of CENVAT Credit / Advanced Adjustment and press Enter to view CENVAT Credit / Advanced Adjustment Voucher Type Setup screen. In CENVAT Credit /Advanced Adjustment Voucher Type Setup screen Tally displays default Journal voucher.

- Select Journal Voucher Type. Retain the default settings in Name of Voucher Type, Method of Voucher Numbering
- In Name of Class field mention the class name as - CENVAT Credit Adjustment



- Press Enter from Name of Class field to view Voucher Type Class screen
- In Voucher Type Class screen
  - Set the option Use Class for Excise /CENVAT Adjustments to Yes



- Press Enter to save Voucher Type Class screen.
- Press Enter to save CENVAT Credit Availing Voucher Type Setup screen

Manufacturing / Stock Journal→

In Tally you can record production (of finished goods) entry through Manufacturing Journal or Excise - Stock Journal.

- **Manufacturing Voucher type –** Used to record the production of single Finished Goods
- **Excise - Stock Journal –** Used to record the production of multiple Finished Goods

To create Manufacturing or Excise - Stock Journal press Alt + F7 or select F7: Manufacturing/ Stock Journal and press Enter to view Manufacturing / Stock Journal Voucher Type Setup screen

Manufacturing Journal→

In Tally user can create a Manufacturing Journal under Stock Journal or alter the exiting Stock Journal

In Manufacturing / Stock Journal Voucher Type Setup screen:

- Enter the name of the voucher type in Name of Voucher Types Field e.g. Manufacturing Journal
- In Type of Voucher field Tally defaults the voucher type as Stock Journal
- Select the appropriate Method of Voucher Numbering e.g. Automatic
- Set the option Use As ManfJurl to Yes

Completed Manufacturing / Stock Journal Voucher Type Setup screen is displayed as shown

Manufacturing / Stock Journal Voucher Type Setup — Indian Package Drinking Water Ltd. — Ctrl + M

Type of Voucher : Stock Journal — For 1-Apr-2013

S.No.	Name of Voucher Type	Type of Voucher	Method of Voucher Numbering	Use as MfgrJrnl	Use for Excise	Default Exicse Unit	Name of Class
1.	Stock Journal	Stock Journal	Automatic	No	No		
2.	Manufacturing Journal	Stock Journal	Automatic	Yes			
3.							

Excise Opening Balances→

Accounting CENVAT Credit Opening Balance→

When the CENVAT Credit availed on the Principal Inputs purchased are not utilized at the closing of the financial year (i.e. 31st March 2013), in such cases the unutilized CENVAT credit has to be carried forward to the next financial year (1st April 2013) and manufacturer is entitled to utilize the CENVAT Credit availed on the inputs during the current year (2013-14) or within any prescribed period on quantifying the following required information viz.

- Excise Unit (Excise Factory for which the credit opening balance is accounted)

  Nature of Purchase (Credit availed on the inputs purchased from Manufacturer, First or Second Stage Dealer or Importer.
- Supplier Invoice Number/Bill of Entry & Date
- Description of Goods
- Quantity & Value of goods on which Credit is availed
- Amount of Credit Availed
- Name, address and Central Excise Registration number of supplier of such Inputs
- Name of the jurisdictional range / division / commissionerate of supplier of such Inputs

For this purpose, it is essential to record the above mentioned information in Tally, to facilitate utilizing CENVAT Credit availed on the Inputs. Consider the following example to illustrate the accounting of CENVAT Credit Opening Balance

Example:

On 1/4/2013, Indian Package Drinking Water Ltd has opening CENVAT Credit of ₹47,380 (Total) on the following

Raw materials purchased under different purchase bills.

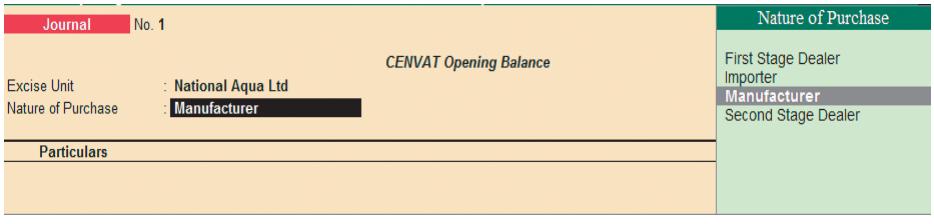
Invoice No. & Date	Supplier Name	Name of Item	Qty.	Duty Type	Assessable Value	Rate of Duty	Amount
152/12-13	Lamcy Manfacturers	Pet Bottles-1 Ltr	100000	BED	150000	10%	15000
				ED Cess	15000	2%	300
				SED Cess	15000	1%	150
2052/12-13	Shubh Manufacturer	Pet Bottles-1 Ltr	200000	BED	240000	10%	24000
				ED Cess	24000	2%	480
				SED Cess	24000	1%	240
		Bottle Caps	350000	BED	87500	8%	7000
				ED Cess	7000	2%	140
				SED Cess	7000	1%	70

The same is accounted for as shown:

To account the CENVAT Credit Opening Balance→

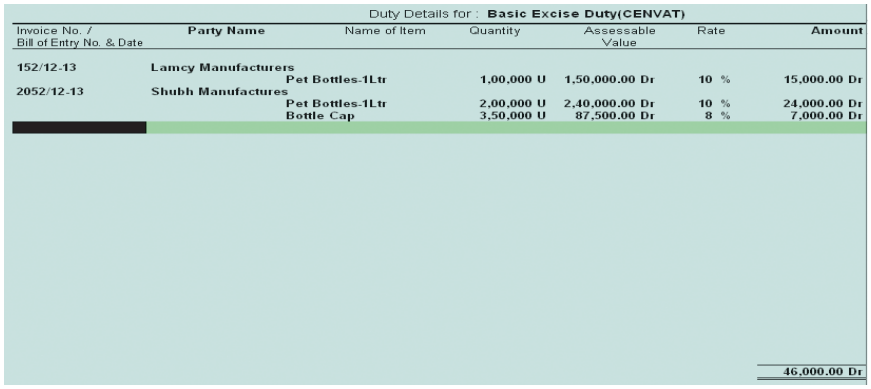
Go to Gateway of Tally → Inventory Info. → Update Excise Info. → CENVAT Opening Balance

- Enter the Date on which the CENVAT Opening Balance is accounted.E.g.1-4-2013
- In Excise Unit field select the Excise Unit for which the CENVAT Opening balance entry is recorded.
- In Nature of Purchase field select the Purchase Nature (whether purchase was from manufacturer/ First/ Second /Importer) for which the CENVAT credit is available. E.g Manufacturer



- To account opening balance of Basic Excise Duty credit, under Particulars select Basic Excise Duty (CENVAT) and view Excise Duty Allocation screen
- In Excise Duty Allocation screen
  - Invoice No./Bill of Entry No. & Date: In this field enter the invoice number and Date of purchase of Raw materials on which CENVAT Credit is available and accounted as opening balance.
  - Party Name: In this field select the supplier from whom the purchase was made.
  - Name of Item: Select the Stock item for which credit is available and accounted as opening balance
  - Quantity: Specify the Quantity on which CENVAT Credit is available
  - Assessable Value: Enter the Assessable values of the stock item on which the credit to be calculated.

- Rate: In this field rate of duty defined in the item master will be defaulted, which can be changed.
- Amount: CENVAT Credit Amount will be calculated and displayed automatically.



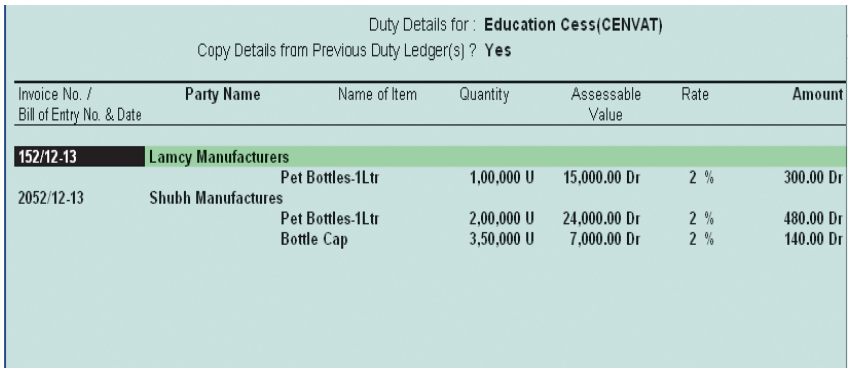
Duty Details for : **Basic Excise Duty(CENVAT)**

Invoice No. / Bill of Entry No. & Date	Party Name	Name of Item	Quantity	Assessable Value	Rate	Amount
152/12-13	Lamcy Manufacturers					
		Pet Bottles-1Ltr	1,00,000 U	1,50,000.00 Dr	10 %	15,000.00 Dr
2052/12-13	Shubh Manufactures					
		Pet Bottles-1Ltr	2,00,000 U	2,40,000.00 Dr	10 %	24,000.00 Dr
		Bottle Cap	3,50,000 U	87,500.00 Dr	8 %	7,000.00 Dr
						46,000.00 Dr

- Press Enter to save Excise Duty Allocation screen.
- To account opening balance of Education Cess credit, under Particulars select Education Cess (CENVAT) and view Excise Duty Allocation screen
- In Excise Duty Allocation screen
  - Set the option Copy Details from Previous Duty Ledger (s) to Yes and press Enter.

The details like - Invoice Number/Bill of Entry No.& Date, Party Name, Name of Item, Quantity & Assessable Value (to calculate the Education Cess) & Cess Amount will be calculated displayed automatically.

The completed Duty Details for Education Cess (CENVAT) will be displayed as shown:

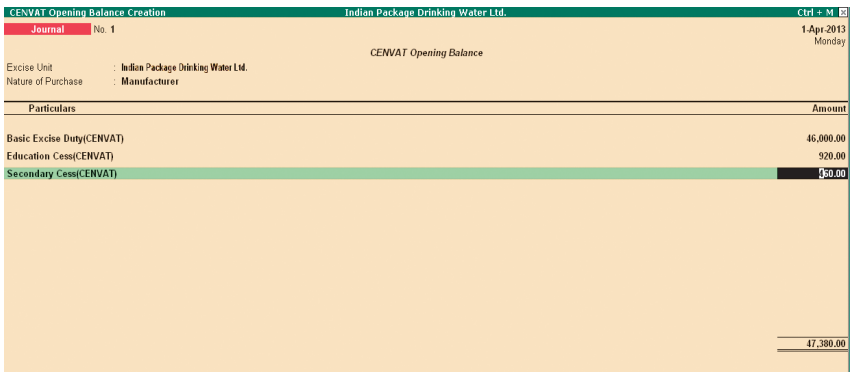


Duty Details for : **Education Cess(CENVAT)**

Copy Details from Previous Duty Ledger(s) ? **Yes**

Invoice No. / Bill of Entry No. & Date	Party Name	Name of Item	Quantity	Assessable Value	Rate	Amount
152/12-13	Lamcy Manufactures					
		Pet Bottles-1Ltr	1,00,000 U	15,000.00 Dr	2 %	300.00 Dr
2052/12-13	Shubh Manufactures					
		Pet Bottles-1Ltr	2,00,000 U	24,000.00 Dr	2 %	480.00 Dr
		Bottle Cap	3,50,000 U	7,000.00 Dr	2 %	140.00 Dr

Note: Same steps for Secondary Education Cess(CENVAT)



CENVAT Opening Balance Creation — Indian Package Drinking Water Ltd. — Ctrl + M

Journal No. 1 — 1-Apr-2013 Monday

CENVAT Opening Balance

Excise Unit : Indian Package Drinking Water Ltd.
Nature of Purchase : Manufacturer

Particulars	Amount
Basic Excise Duty(CENVAT)	46,000.00
Education Cess(CENVAT)	920.00
Secondary Cess(CENVAT)	460.00
	47,380.00

Press Enter to accept.

Accounting Excise Duty Opening Balance→

When the duty payable on the Excise Sales (Removal of Finished Goods) made is not paid at the closing of the financial year (i.e. i.e. 31st March 2013), the unpaid duty has to be carried forward to the next financial year (1st April 2013) and manufacturer is liable to pay the duty during the current financial year (2013-14) by quantifying the following information.

- Excise Unit (Excise Factory for which the duty opening balance is accounted)
- Nature of Removal (Duty payable on the Finished goods or Inputs removed for Domestic sales/ Captive Consumption/Export -Duty Chargeable/Removal as such/Special Rate).
- Sales Invoice Number/Bill of Entry & Date
- Description of Goods
- Quantity & Value of goods on which duty is payable
- Amount of duty payable
- Name, address and Central Excise Registration number of customer to whom sales is made
- Name of the jurisdictional range / division / commissionerate of customer to whom sales is made

For this purpose, it is essential to record the above mentioned information in Tally, to facilitate payment of Duty on the finished goods removed.

Consider the following example to illustrate the accounting of Excise Duty Opening Balance,

Example 2:

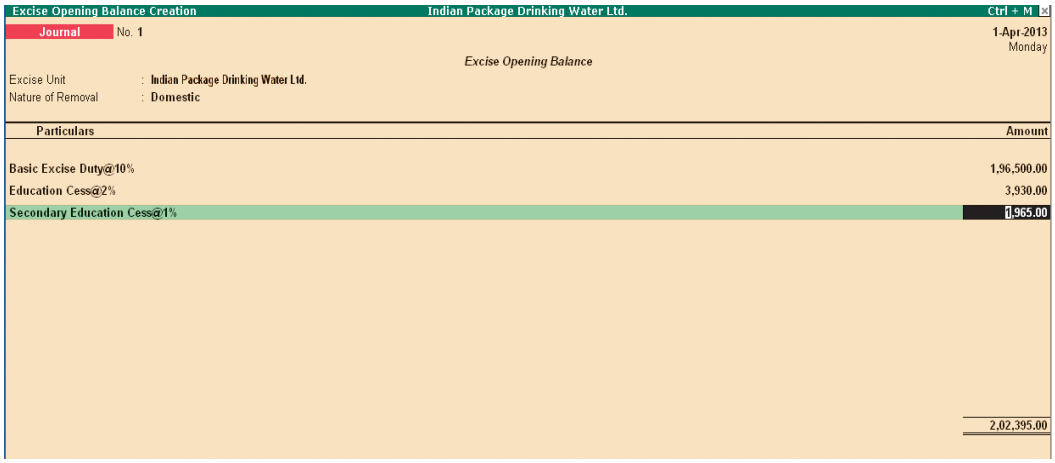
On 1/4/2013, Indian Package Drinking Water Ltd has opening Excise Duty of ₹ 2,02,395 (Total) on the following Raw materials purchased under different purchase bills

Invoice No. & Date	Supplier Name	Name of Item	Qty.	Duty Type	Assessable Value	Rate of Duty	Amount
AQ/785/12-13	Universal Distributors	AquaPure-1Ltr	18000	BED	540000	10%	54000
				ED Cess	54000	2%	1080
				SED Cess	54000	1%	540
2052/12-13	National Distributors	AquaKing-20Ltr	25000	BED	1125000	10%	112500
				ED Cess	112500	2%	2250
				SED Cess	112500	1%	1125
		AquaPure-1Ltr	10000	BED	300000	10%	30000
				ED Cess	30000	2%	600
				SED Cess	30000	1%	300

To account Excise Duty Opening Balance→ Go to Gateway of Tally → Inventory Info. → Update Excise Info. → Excise Opening Balance:

- Enter the Date on which the Excise Opening Balance is accounted.E.g.1-4-2013
- In Excise Unit field select the Excise Unit for which the CENVAT Opening balance entry is recorded.
- In Nature of Removal field select the sales Nature (whether sale was a Domestic/ Captive Consumption/Removal as such / Special Rate/Export - Duty Chargeable) for which the Excise Duty is payable. E.g. Domestic
- Steps same as discussed earlier in CENVAT Opening Balance Accounting

The completed Excise Opening Balance Journal Voucher is displayed as shown:



Press Enter to accept.

Accounting PLA Opening Balance→

Personal Ledger Account (PLA) is an account current through which Assessee discharges the duty liability to the Government. When a customer moves from manual accounting to Tally, the balance available in PLA (Manual Books) can be brought into Tally.

Consider the following example to illustrate the accounting of CENVAT Credit Opening Balance:

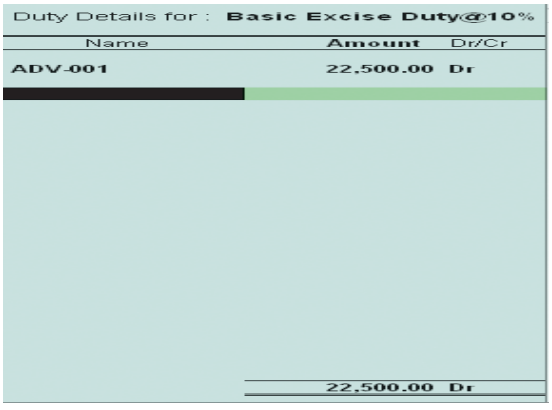
Example 3→

On 1/4/2013, Indian Package Drinking Water Ltd has PLA Opening balance of ₹ 25000.

Type of Duty	Ref. No	Amount
Basic Excise Duty	ADV-001	22500
Education Cess	ADV-001	1500
Secondary Education Cess	ADV-001	1000

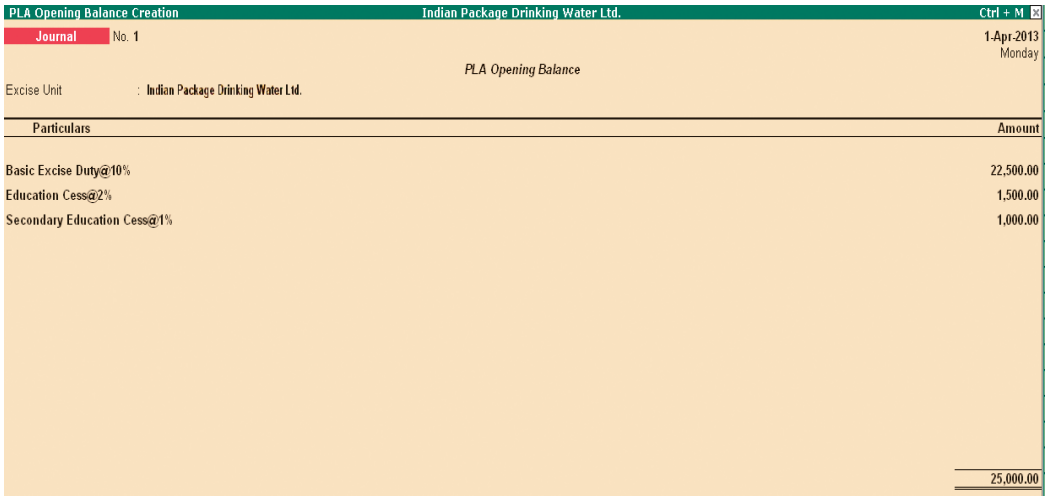
To account PLA Opening Balance → Go to Gateway of Tally → Inventory Info. → Update Excise Info. → PLA Opening Balance:

- Enter the Date on which the Excise Opening Balance is accounted.E.g.1-4-2013
- In Excise Unit field select the Excise Unit for which the PLA Opening balance entry is recorded.
- To account opening balance Advance Duty paid towards Basic Excise Duty, under Particulars select Basic Excise Duty @ 10% and view Excise Duty Allocation screen



- Press Enter to save Excise Duty Allocation screen
- To account opening balance Education Cess and Secondary Education Cess use the above mentioned steps

The completed Excise Opening Balance Journal Voucher is displayed as shown:



PLA Opening Balance Creation — Indian Package Drinking Water Ltd. — Ctrl + M

Journal No. 1 — 1-Apr-2013 Monday

PLA Opening Balance

Excise Unit : Indian Package Drinking Water Ltd.

Particulars	Amount
Basic Excise Duty@10%	22,500.00
Education Cess@2%	1,500.00
Secondary Education Cess@1%	1,000.00
	25,000.00

Press Enter to accept.

Excise Transactions→

In this section we shall emphasis on understanding how Tally Excise for Manufacturers feature can be effectively used to record basic Excise transactions to generate G.A.R.-7 Let us take the example of National Aqua Ltd. (Created and Excise enabled, as discussed in the earlier chapter) to record Excise transactions such as:

- Excise Purchases (Purchase of Raw Materials)
- Availing CENVAT Credit
- Manufacture of Finished Goods
- Excise Sales
- Adjustment of CENVAT Credit availed against the Duty Payable.
- Payment of Excise Duty
- Generating G.A.R.- 7

Accounting Excise Purchases→

A Manufacturer may buy raw materials from different Suppliers. Suppliers may be manufacturers/ Dealers (First Stage/Second Stage) registered under excise rules or not registered under excise rules. In this scenario, we are explaining the procedure to account only those purchases which are made from the suppliers who are registered under excise rules.

Accounting Excise Purchases – Availing CENVAT Credit→

In case of Excise Purchases, user can avail the CENVAT Credit while accounting the purchases or later. Here we are illustrating the procedure to account the purchase and avail CENVAT Credit in the same voucher.

Example1:

On 1-4-2013 purchased 10,00,000 Litres of Water from Swastik Water Suppliers @ of 2 per Litre (vide Invoice No. SI/568)

To record the above example you have create the followings ledgers:

Purchase@4% →

To create a Purchase Ledger → Go to Gateway of Tally → Accounts Info. → Ledgers → Create

- Enter the Name of the purchase ledger you wish to create, for e.g., Purchase@4%
- Select Purchase Accounts as the group name in the Under field.
- Set Inventory values are affected to Yes.
- Set the option Used In VAT Returns to Yes to display the default VAT/Tax Class sub screen.
- Select the required VAT/Tax Class, for e.g., Purchases @ 4%.
- Press Enter to Accept and save.

Record a Excise Purchase Voucher→

To record a Purchase Voucher → Go to Gateway of Tally → Accounting Vouchers → F9: Purchases

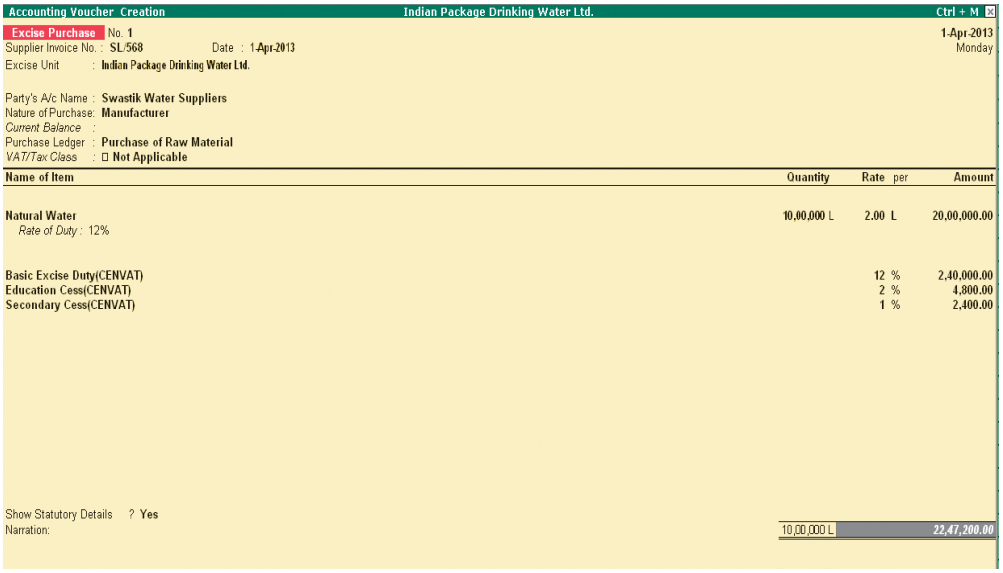
- In Voucher Type sub form select Excise - Purchases as the voucher type

Set Up:

In F12: Configuration (Purchase Invoice Configuration)

- Ensure the option Use Common Ledger A/c for Item Allocation is set to Yes
- Set the option Use Defaults for Bill Allocations to No
- Set the option Allow selection of VAT/Tax Class during entry to Yes
- Ensure that the Purchase Voucher is in Item Invoice Mode
- Enter the Date as 1-4-2013
- In Supplier Invoice No. field enter the Invoice No. as SI/568
- In Party's A/c Name field select the supplier i.e. Swastik Water Suppliers from the List of Ledger Accounts
- In Nature of Purchase field Manufacturer is displayed automatically
- In Purchase Ledger field select the ledger Purchase of Raw Materials from List of Ledger Accounts
- In VAT/Tax Class field select the VAT class as Not Applicable
- In Name of Item field select the Stock Item i.e. Natural Water
- In Quantity field enter the quantity as 10,00,000
- In Rate field enter the rate as ₹ 2
- Amount will be displayed automatically.
- Select CENVAT duty ledger i.e. Basic Excise Duty (CENVAT). Amount will be calculated and displayed automatically.
- Select Education Cess (CENVAT) and Secondary Education Cess (CENAVT) ledgers Amount will be calculated and displayed automatically

- Set the option Show Statutory Details to Yes to view Statutory Details screen



Accounting Voucher Creation — Indian Package Drinking Water Ltd. — Ctrl + M

Excise Purchase No. 1 — 1-Apr-2013 Monday

Supplier Invoice No. : SL/568 Date : 1-Apr-2013

Excise Unit : Indian Package Drinking Water Ltd.

Party's A/c Name : Swastik Water Suppliers
Nature of Purchase: Manufacturer
Current Balance :
Purchase Ledger : Purchase of Raw Material
VAT/Tax Class : Not Applicable

Name of Item	Quantity	Rate per	Amount
Natural Water *Rate of Duty* : 12%	10,00,000 L	2.00 L	20,00,000.00
Basic Excise Duty(CENVAT)		12 %	2,40,000.00
Education Cess(CENVAT)		2 %	4,800.00
Secondary Cess(CENVAT)		1 %	2,400.00
	10,00,000 L		22,47,200.00

Show Statutory Details ? Yes
Narration:

- In Statutory Details screen press Alt+F1 key or click on F1: Detailed to view details of duty calculation.
- In Bill-wise Details screen select Type of Ref as New Ref and in other fields retain the default details.
- Enter the Narration, if required
- Press Enter to save and accept

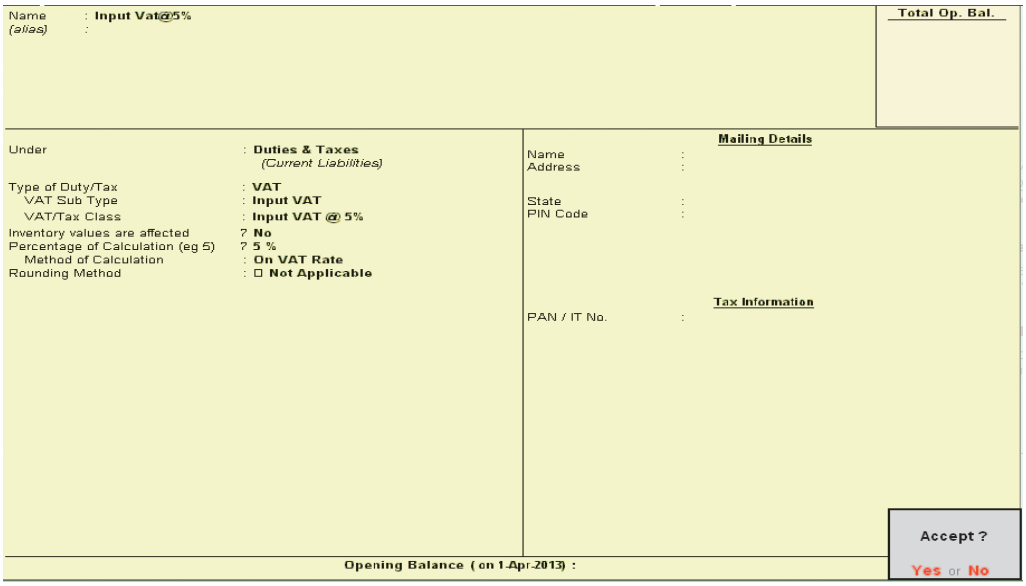
Accounting Excise Purchases – without Availing CENVAT Credit→

Example 2: On 3-4-2013 purchased the following Stock items from Lamcy Manufacturers (vide Bill No-LM/423)

Stock Items	Qty.	Rate
Pet Bottles - 1 Ltr	5,00,000	₹ 1.00
Bottle Caps	5,00,000	₹ 0.25

To Account the above transaction follow the steps given below:

Create Master→ Input Vat @ 5%



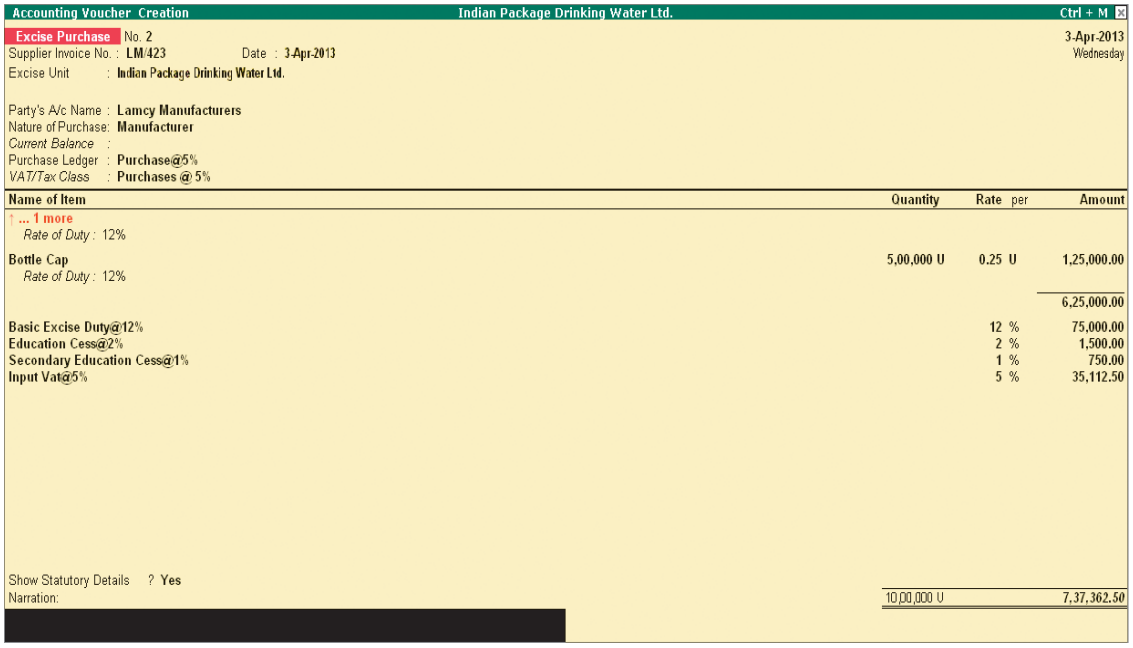
Completed Input VAT Ledger appears as above.

Record Purchase Voucher→

Go to Gateway of Tally > Accounting Vouchers > F9: Purchases

- In Voucher Type sub form select Excise - Purchases as the voucher type
- Ensure that the Purchase Voucher is in Item Invoice Mode
- Enter the Date as 3-4-2013
- In Supplier Invoice No. field enter the Invoice No. as LM/423
- In Party's A/c Name field select the supplier i.e. Lamcy Manufacturers from the List of Ledger Accounts
- In Nature of Purchase field the option Manufacturer is displayed automatically (based on the Nature of Payment selected in the ledger master)
- In Purchase Ledger field select the ledger Purchase of Raw Materials from List of Ledger Accounts
- VAT/Tax Class field automatically gets updated with the VAT/Tax class as selected in the purchase ledger, which can be changed.
- In Name of Item field select the Stock Item i.e. Pet Bottles - 1 Ltr
- In Quantity field enter the quantity as 5,00,000. In Rate field enter the rate as ₹ 1
- Amount will be displayed automatically
- Select Bottle Caps as second item and specify Quantity as 5,00,000 and Rate as ₹ 0.25
- Select Basic Excise Duty @ 12% ledger. Amount will be calculated and defaulted automatically.
- Similarly select Education Cess @ 2% and Secondary Education Cess @ 1%. Amount will be defaulted automatically.
- Select Input VAT @ 5% as the VAT duty ledger. Amount will be displayed automatically
- Set the option Show Statutory Details to Yes to view Statutory Details screen. Press Alt + F1: Detailed to view details of duty calculation
- In Bill-wise Details screen select Type of Ref as New Ref and in other fields retain the default details.

Completed Purchase Ledger is displayed as shown:



Accounting Voucher Creation — Indian Package Drinking Water Ltd. — Ctrl + M

Excise Purchase No. 2 — 3-Apr-2013 Wednesday

Supplier Invoice No. : LM/423 Date : 3-Apr-2013

Excise Unit : Indian Package Drinking Water Ltd.

Party's A/c Name : Lamcy Manufacturers
Nature of Purchase: Manufacturer
Current Balance :
Purchase Ledger : Purchase@5%
VAT/Tax Class : Purchases @ 5%

Name of Item	Quantity	Rate per	Amount
↑ ... 1 more			
Rate of Duty : 12%			
Bottle Cap	5,00,000 U	0.25 U	1,25,000.00
Rate of Duty : 12%			
			6,25,000.00
Basic Excise Duty@12%		12 %	75,000.00
Education Cess@2%		2 %	1,500.00
Secondary Education Cess@1%		1 %	750.00
Input Vat@5%		5 %	35,112.50
	10,00,000 U		7,37,362.50

Show Statutory Details ? Yes
Narration:

- Press Enter to save and accept.

Availing CENVAT Credit on Purchases →

As already explained, CENAVT credit on purchases from manufacturer and Dealers can be availed while accounting the purchases or Later. In the first Excise Purchase (1-4-2013) we have explained how to avail the CENVAT Credit in the same Purchase voucher while accounting the purchase of Raw Materials. In the second Excise Purchase (3-4-2013) CENVAT Credit is not availed on the purchases made. National Aqua Ltd. can avail CENVAT Credit towards 3-4-2013 transaction at any point of time by recording a separate Debit Note. In this illustration we will see how to avail CENVAT credit on Purchases which are already accounted without taking credit.

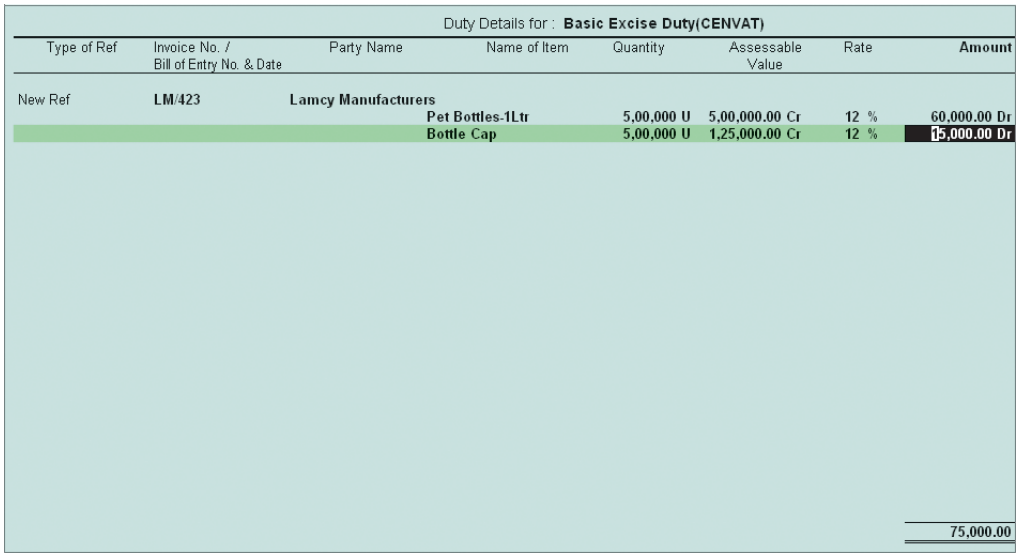
Example3: On 10-4-2013 Indian Package Drinking Water Ltd. avails the CENVAT Credit against the purchase made on 3-4-2013.

To account the above transaction follow the steps given:

- Record a Debit Note Voucher

  SetUp → In F11: Features (F1: Accounting Features) → Ensure the option Use Debit/Credit Notes is set to Yes → Set Use Invoice mode for Debit Notes is set to Yes → Go to Gateway of Tally → Accounting Vouchers → Ctrl + F9: Debit Note
- In Change Voucher Type screen in Class field select CENVAT Availing from the Voucher Class List
- In Used For field CENVAT Availing will be displayed automatically
- Ensure that the Purchase Voucher is in Item Invoice Mode
- Enter the Date as 10-4-2013
- In Excise Unit field select Indian Package Drinking Water Ltd.
- In Nature of Purchase field select Manufacturer
- In Debit field select Basic Excise Duty (CENVAT) to view Excise Duty Allocation screen
- In Excise Duty Allocation screen

- In Type of Ref field New Ref will be defaulted
- In Name field enter the reference name. Here enter the reference name used in the purchase voucher. e.g. LM/423
- In Party Name field select Lamcy Manufacturers from the List of Ledger Accounts
- In Name of Item field select Pet Bottles – 1Ltr
- In Quantity field enter 5,00,000
- In the Assessable Value field enter ₹ 5,00,000
- In the Rate field the rate of duty i.e. 12% defined in the stock item will be defaulted (if the rate of duty is not defined during item creation enter the applicable rate of duty.
- The duty amount will be calculated and displayed in the Amount field
- In Name of Item field select Bottle Caps
- In Quantity field enter 5,00,000
- In the Assessable Value field enter ₹ 1,25,000
- In the Rate field the rate of duty i.e. 12% defined in the stock item will be defaulted (if the rate of duty is not defined during item creation enter the applicable rate of duty)
- The duty amount will be calculated and displayed in the Amount field



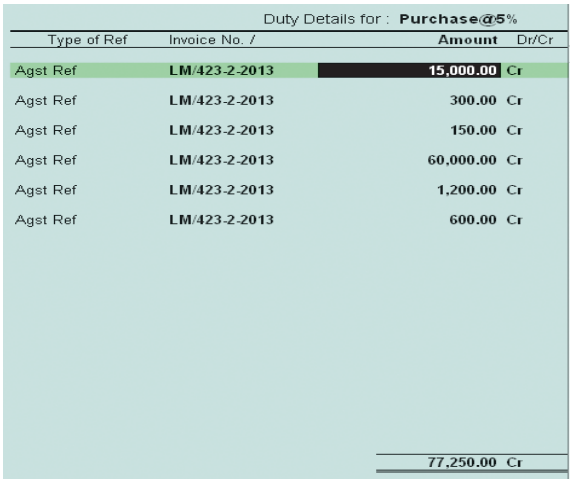
Duty Details for : **Basic Excise Duty(CENVAT)**

Type of Ref	Invoice No. / Bill of Entry No. & Date	Party Name	Name of Item	Quantity	Assessable Value	Rate	Amount
New Ref	LM/423	Lamcy Manufacturers					
			Pet Bottles-1Ltr	5,00,000 U	5,00,000.00 Cr	12 %	60,000.00 Dr
			Bottle Cap	5,00,000 U	1,25,000.00 Cr	12 %	15,000.00 Dr
							75,000.00

- Similarly, in Debit filed select Education Cess and Secondary Education Cess (CENVAT) to view Excise Duty Allocation screen
  - Set the option Copy Details from Previous Duty Ledger (s) to Yes and press enter.
- In the Credit field select Purchase of Raw Materials ledger to view Inventory Allocation screen
- In VAT/Tax Class screen select Not Applicable.
- In the Inventory Allocation screen
  - In Name of Item field select the stock item Pet Bottles – 1Ltr
  - In the Amount column enter the total amount (of Basic Excise Duty [60000], Education Cess [1200] and Secondary Education Cess [600]) ₹ 61,800

- In Name of Item field select the stock item Bottle Caps
- In the Amount column enter the total amount (of Basic Excise Duty [15,000], Education Cess [300] and Secondary Education Cess [150] ₹ 15,450

- Press Enter to view Excise Duty Allocation screen
- In Excise Duty allocation screen
  - Select Agst Ref in Type of Ref field
  - In Name field select bill LM/423 dated 3-4-2013 (Basic Excise Duty @12%) from the List of Pending Tax Bills. ₹ 15000 will be defaulted in the Amount field (is the amount which is availed as CENVAT Credit against the Basic Excise Duty for Bottle Caps).
  - In Name field select bill LM/423 (Basic Excise Duty @2%, Education Cess @2% and Secondary Education Cess@1% (Select the amount available for CENVAT credit)

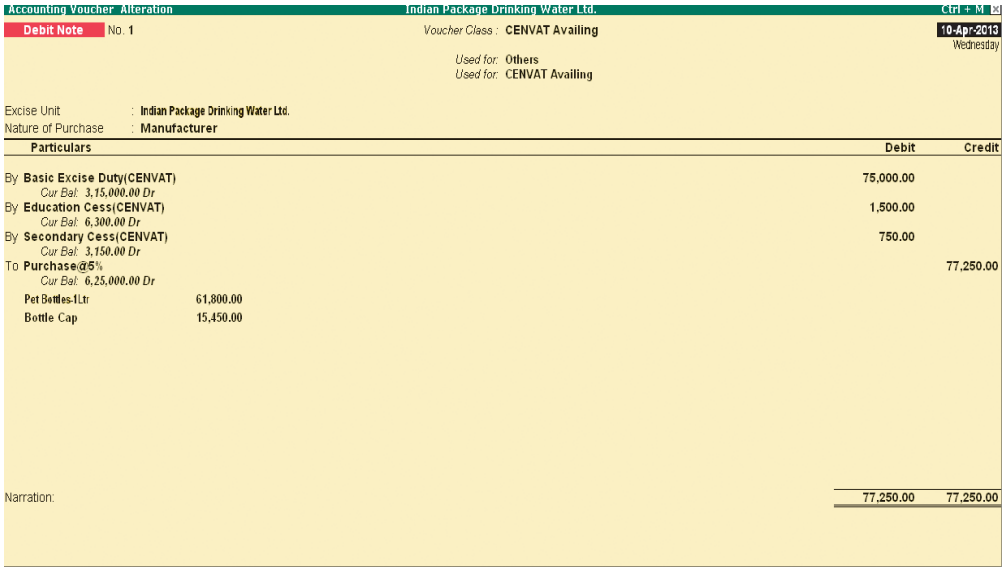


Duty Details for : **Purchase@5%**

Type of Ref	Invoice No. /	Amount	Dr/Cr
Agst Ref	LM/423-2-2013	15,000.00	Cr
Agst Ref	LM/423-2-2013	300.00	Cr
Agst Ref	LM/423-2-2013	150.00	Cr
Agst Ref	LM/423-2-2013	60,000.00	Cr
Agst Ref	LM/423-2-2013	1,200.00	Cr
Agst Ref	LM/423-2-2013	600.00	Cr
		77,250.00	Cr

- Enter Narration if any

Completed Debit Note is displayed as shown:



Accounting Voucher Alteration — Indian Package Drinking Water Ltd. — Ctrl + M

Debit Note No. 1 — Voucher Class : **CENVAT Availing** — 10-Apr-2013 Wednesday

Used for: **Others**
Used for: **CENVAT Availing**

Excise Unit : **Indian Package Drinking Water Ltd.**
Nature of Purchase : **Manufacturer**

Particulars		Debit	Credit
By **Basic Excise Duty(CENVAT)**		75,000.00	
Cur Bal: 3,15,000.00 Dr			
By **Education Cess(CENVAT)**		1,500.00	
Cur Bal: 6,300.00 Dr			
By **Secondary Cess(CENVAT)**		750.00	
Cur Bal: 3,150.00 Dr			
To **Purchase@5%**			77,250.00
Cur Bal: 6,25,000.00 Dr			
Pet Bottles-1Ltr	61,800.00		
Bottle Cap	15,450.00		
Narration:		77,250.00	77,250.00

Press Enter to Save.

Creating a Manufacturing Voucher→

Manufacturing of Packed Drinking Water being a Process Industry, Manufacturing Journal is used to account the issue of raw materials to production floor and for the receipt of finished goods. In case of discrete industries, Stock Journal can be used to account the issue of Raw materials to production floor and for the receipt of finished goods

Example 4→

On 15-4-2013 Indian Package Drinking Water Ltd. manufactured 4,50,000 Litres of AquaSure - 1 Ltr.

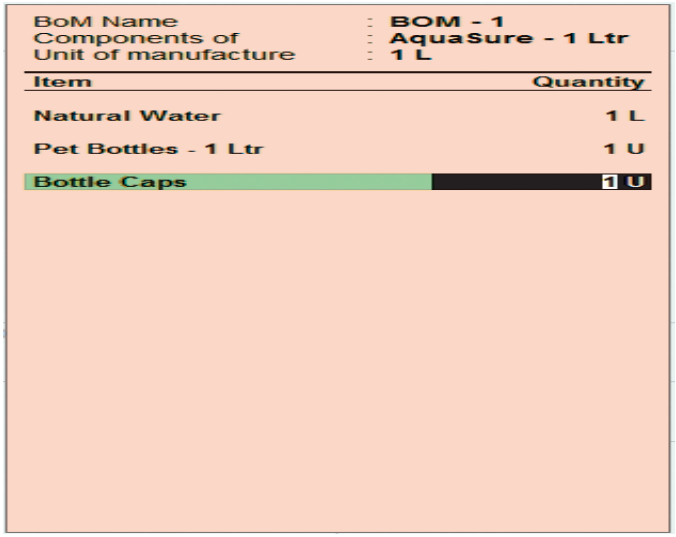
To Account the above transaction follow the Steps given below:

- Create Stock Item
- Record a Manufacturing Journal

Create Stock Item →

To Create Stock Item → Go to Gateway of Tally > Inventory Info. > Stock Items > Create

- Select the name of the stock Item as AquaSure - 1 Ltr.
- In F12: Configure
  - Set Use ALTERNATE UNITS for stock items to Yes
  - Set Allow component list details (Bill of Materials) to Yes
- Tab down to Alternate Units field, select the unit of measurement e.g. Box (Use Alt + C to create Unit of Measurement).
- Specify 1 Box = 24 L in Where field.
- Enable Set Components (BoM) to Yes and press Enter to view Stock Item Multi Components (M BOM) screen
- In Stock Item Multi Components (M BOM) screen
  - In Name of BOM field enter the BOM name- BOM1
- In Stock Item Components (BoM) screen
  - In Unit of manufacture field enter as 1
  - Under Item and Quantity field enter the details as shown
- Configure other settings as set for the Stock Item AquaPure – 1 Ltr and save.



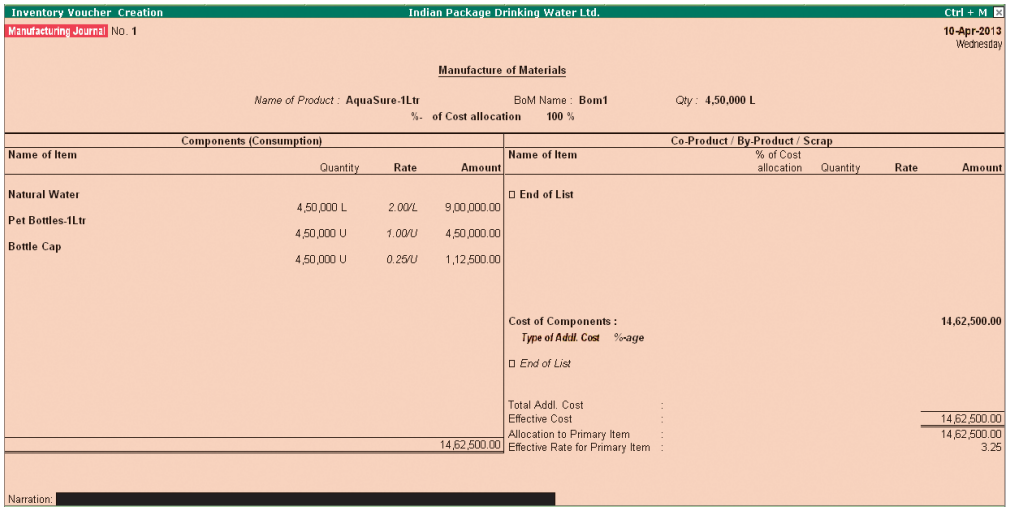
Record a Manufacturing Journal →

Go to Gateway of Tally → Inventory Vouchers → Alt +F7: Manufacturing Journal

- Enter the Date as 15-4-2013
- In Name of Product field select AquaSure - 1Ltr from the List of Items

  Tally automatically updates the components required to manufacture AquaSure - 1Ltr as mdefined in BOM of finished goods under Components (Consumption) section
- In BoM Name field bill of material created for the stock item will be displayed automatically
- In Quantity field enter 4,50,000 as the quantity manufactured

  Tally automatically updates the Quantity, Rate and Amount of the components used in the manufacture of AquaPure - 1Ltr
- Enter the Narration, if required.


Inventory Voucher Creation — Indian Package Drinking Water Ltd. — Ctrl + M

Manufacturing Journal No. 1 — 10-Apr-2013 Wednesday

Manufacture of Materials

Name of Product : AquaSure-1Ltr — BoM Name : Bom1 — Qty : 4,50,000 L

%- of Cost allocation 100 %

Components (Consumption)				Co-Product / By-Product / Scrap				
Name of Item	Quantity	Rate	Amount	Name of Item	% of Cost allocation	Quantity	Rate	Amount
Natural Water	4,50,000 L	2.00/L	9,00,000.00	□ End of List				
Pet Bottles-1Ltr	4,50,000 U	1.00/U	4,50,000.00					
Bottle Cap	4,50,000 U	0.25/U	1,12,500.00					
			14,62,500.00	Cost of Components :				14,62,500.00
				Type of Addl. Cost %-age				
				□ End of List				
				Total Addl. Cost :				
				Effective Cost :				14,62,500.00
				Allocation to Primary Item :				14,62,500.00
				Effective Rate for Primary Item :				3.25

Narration:

Press Enter to save

Creating a Excise Sales Voucher – Rule 11 Invoice→

Example 5:

On 22-4-2013 National Aqua Ltd. sold the 2,50,000 Ltrs of AquaSure - 1Ltr @ of ₹ 30 per Litre to Universal Distributors.

- Create Master
  - Sales Ledger
  - VAT Duty Ledger
- Record an Excise Sales Voucher

Create Masters →

Sales Ledger:

Ledger	Under	Used In Vat Returns	VAT/Tax Class
Sales @14.5%	Sales Accounts	YES	Sales @ 14.5%
Set Inventory values are affected to Yes			

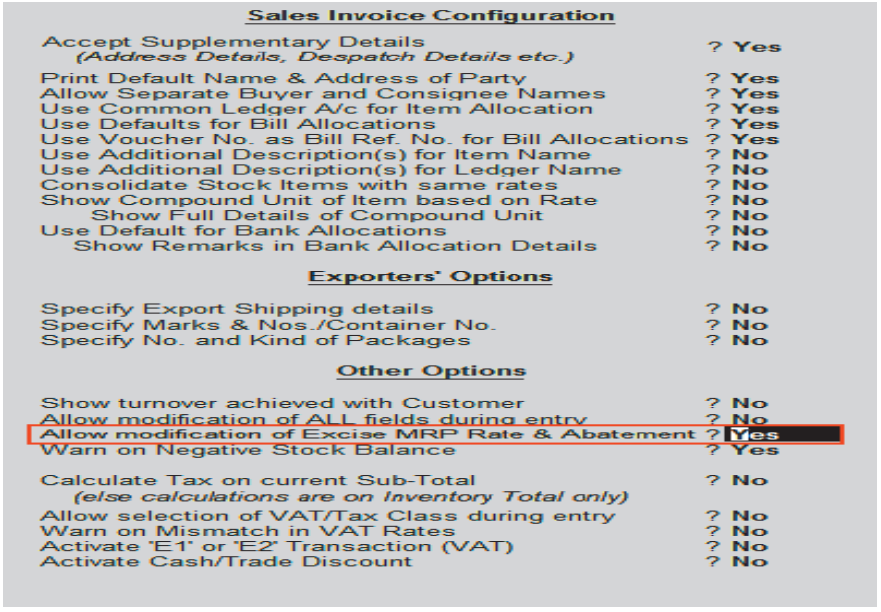
VAT Duty Ledger:

Ledger	Under	Type of Duty/Tax	VAT Sub Type	VAT/Tax Class
Output@14.5%	Duties & Taxes	VAT	Output VAT	Output Vat @14.5%

As per the given details create the above ledgers

Record a Excise sales voucher→

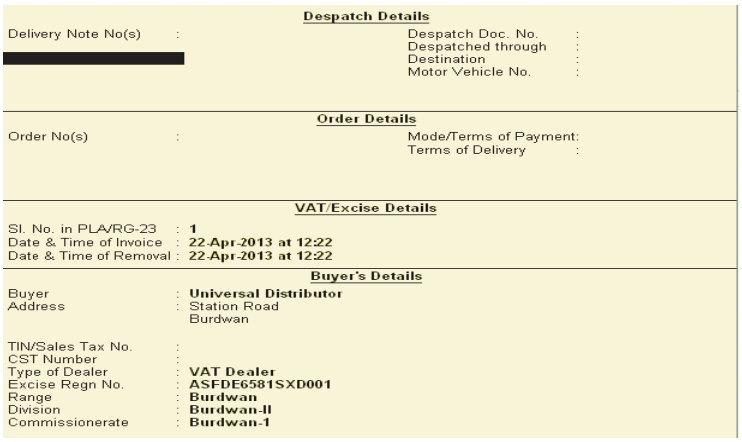
While recording excise sales for a Stock Item with the Valuation Type - MRP Based, Tally allows to alter the MRP Rate (defined in the Stock Item master) during entry. To alter the MRP Rate during entry a configuration option - Allow modification of Excise MRP Rate & Abatement in F12 Configuration (Sales Invoice Configuration) has been provided.



To create a Sales Voucher → Go to Gateway of Tally → Accounting Vouchers → F8: Sales → In Voucher Type sub form select Excise - Sales as the voucher type → Ensure that the Sales Voucher is in Item Invoice Mode

- Enter the Date as 22-4-2013
- Enter the Ref details as AQ/986
- In Excise Unit field Tally displays National Aqua Ltd., as selected during voucher type creation Excise Book Name field displays the name of the excise invoice book (Aqua/Rule11/ Book1/12-13) created for the Excise Unit
- No. field displays the Rule 11 invoice Number e.g. NA/101/12-13
- In Party A/c Name field select Universal Distributors from the List of Ledger Accounts
- In Party Details sub form
  - Despatch/Order Details: Under these two sections enter the Despatch and Order Details
  - Sl.No. in PLA /RG-23: In this filed enter the Sl.No. in PLA /RG-23 register as 1
  - Date & Time of Invoice: In this field enter the time Date of Invoice. Tally by default displays the system time and date in this field which can be changed
  - Date & Time of Invoice: In this field enter the time Date of Invoice. Tally by default displays the system time and date in this field which can be changed

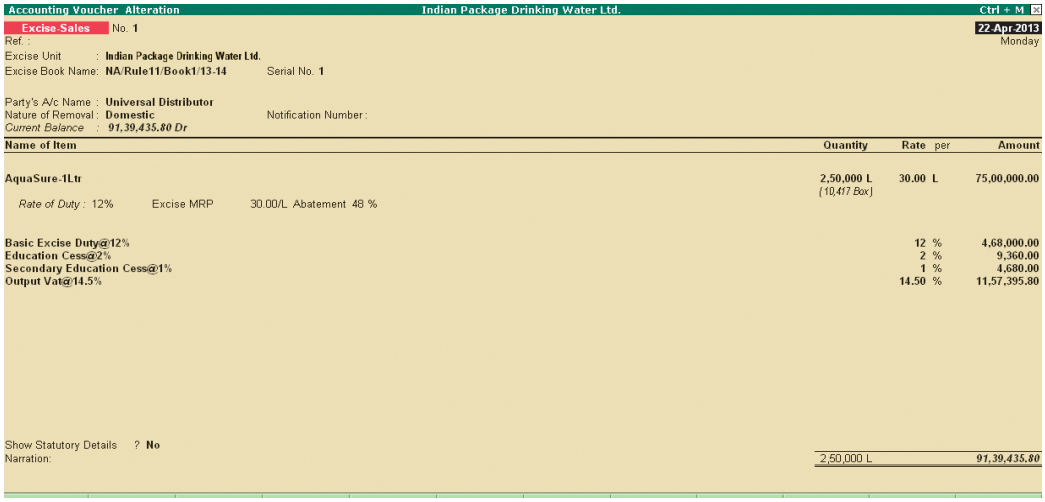
- Date & Time of Removal: In this field enter the Time & Date of Removal of Goods. Tally by default displays the system time and date in this field which can be changed
- Buyer Details: In this section Tally.ERP 9 by default displays the details provided during buyer ledger creation, which can be changed.



- In Nature of Removal field select the option Domestic from the list of Types of Removals

  Notes: It is must to define the nature of removal in Rule 11 Invoice.
- **Captive Consumption** will be selected when the goods are removed for using within the same factory or transfer of goods to a sister unit or another factory of the same company/firm for further use in the manufacture of goods.
- **Domestic** will be selected if the removal is for domestic Sales.
- **Exempt** is selected when the sales is a exempt sales. In case of exempt sales user needs to enter he notification number under which the exemption is provided
- **Export** is selected when the goods are removed for Export. In case of export sales user needs to enter the notification number under which the exports are made
- **Export** - Duty Chargeable will be used when the goods are removed for Export by paying duty and later the rebate or refund is claimed from the department
- Removal as Such is selected when the inputs/capital goods are removed as such.

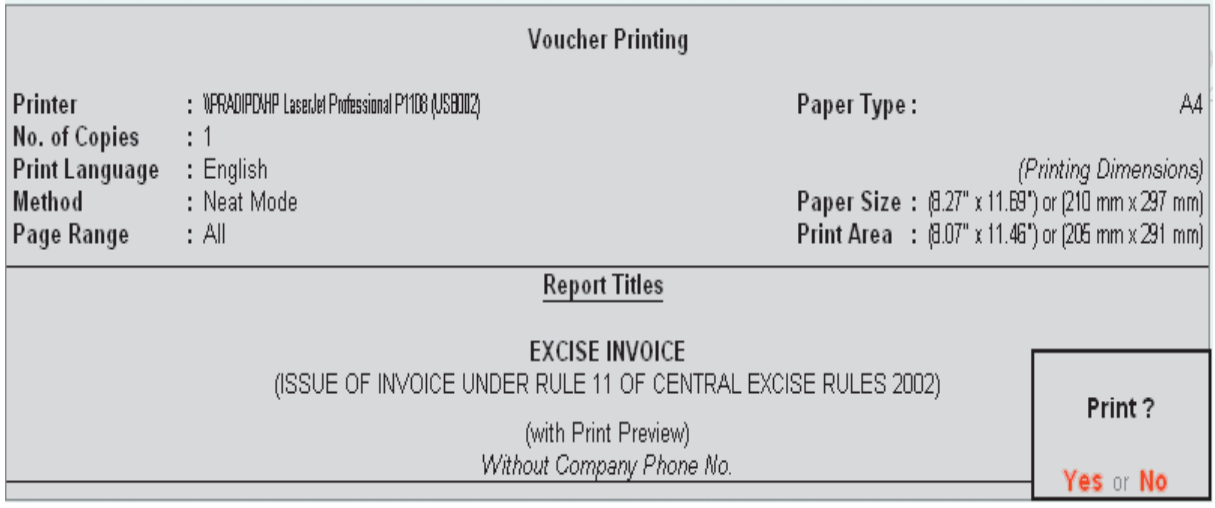
Completed Excise Sales Voucher is displayed as shown:



Press Enter to Save.

Printing Excise Sales Invoice →

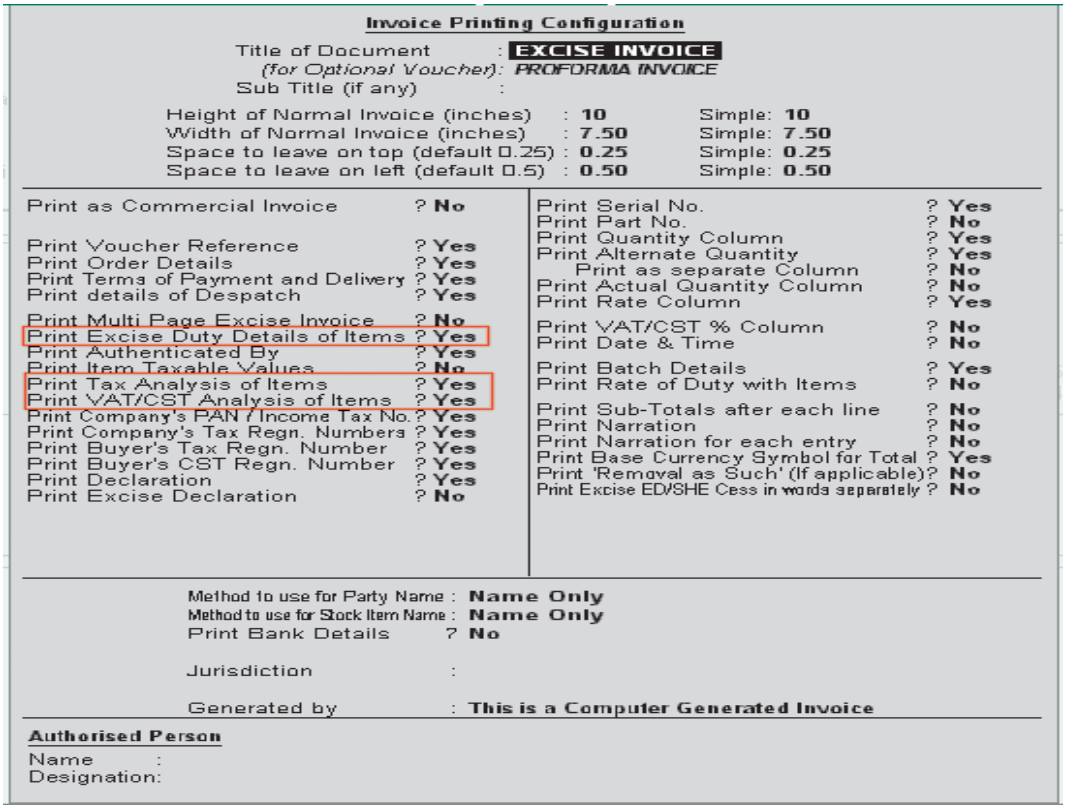
The Voucher Printing screen appears as shown since, Print after saving option is enabled in Excise - Sales Voucher Type, if not enabled press Alt+P from voucher alteration screen.



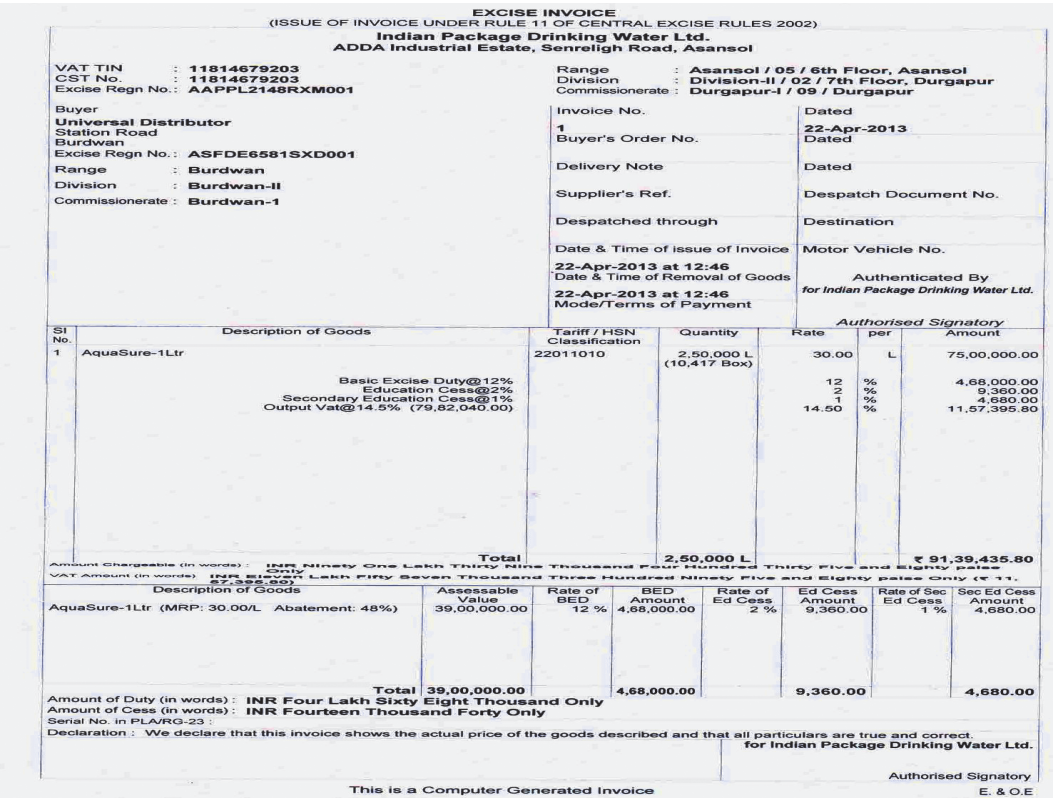
Press F12: Configure to view the Invoice Printing Configuration screen

Set the following options to Yes

- Print Excise Duty Details of Items
- Print Tax Analysis of Items
- Print VAT/CST Analysis of Items



Press Alt+I: With Preview and accept Yes to view the print preview of Sales Excise Invoice. The preview of Excise Sales Invoice appears as shown below:



EXCISE INVOICE
(ISSUE OF INVOICE UNDER RULE 11 OF CENTRAL EXCISE RULES 2002)

Indian Package Drinking Water Ltd.
ADDA Industrial Estate, Senreligh Road, Asansol

VAT TIN : **11814679203**
CST No. : **11814679203**
Excise Regn No.: **AAPPL2148RXM001**

Range : **Asansol / 05 / 6th Floor, Asansol**
Division : **Division-II / 02 / 7th Floor, Durgapur**
Commissionerate : **Durgapur-I / 09 / Durgapur**

Buyer
Universal Distributor
Station Road
Burdwan
Excise Regn No.: **ASFDE6581SXD001**
Range : **Burdwan**
Division : **Burdwan-II**
Commissionerate : **Burdwan-1**

Invoice No. **1** Dated **22-Apr-2013**
Buyer's Order No. Dated
Delivery Note Dated
Supplier's Ref. Despatch Document No.
Despatched through Destination
Date & Time of issue of Invoice **22-Apr-2013 at 12:46** Motor Vehicle No.
Date & Time of Removal of Goods **22-Apr-2013 at 12:46**
Mode/Terms of Payment

Authenticated By
for Indian Package Drinking Water Ltd.
Authorised Signatory

Sl No.	Description of Goods	Tariff / HSN Classification	Quantity	Rate	per	Amount
1	AquaSure-1Ltr	22011010	2,50,000 L (10,417 Box)	30.00	L	75,00,000.00
	Basic Excise Duty@12%			12	%	4,68,000.00
	Education Cess@2%			2	%	9,360.00
	Secondary Education Cess@1%			1	%	4,680.00
	Output Vat@14.5% (79,82,040.00)			14.50	%	11,57,395.80
	Total		**2,50,000 L**			**₹ 91,39,435.80**

Amount Chargeable (in words) : **INR Ninety One Lakh Thirty Nine Thousand Four Hundred Thirty Five and Eighty paise Only**
VAT Amount (in words) : **INR Eleven Lakh Fifty Seven Thousand Three Hundred Ninety Five and Eighty paise Only (₹ 11, 57,395.80)**

Description of Goods	Assessable Value	Rate of BED	BED Amount	Rate of Ed Cess	Ed Cess Amount	Rate of Sec Ed Cess	Sec Ed Cess Amount
AquaSure-1Ltr (MRP: 30.00/L Abatement: 48%)	39,00,000.00	12 %	4,68,000.00	2 %	9,360.00	1 %	4,680.00
Total	**39,00,000.00**		**4,68,000.00**		**9,360.00**		**4,680.00**

Amount of Duty (in words) : **INR Four Lakh Sixty Eight Thousand Only**
Amount of Cess (in words) : **INR Fourteen Thousand Forty Only**
Serial No. in PLA/RG-23 :
Declaration : We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.
for Indian Package Drinking Water Ltd.

Authorised Signatory

This is a Computer Generated Invoice
E. & O.E

Creating a Journal Voucher – CENVAT Credit Adjustment→

Under Central Excise Act Excise duty is payable monthly or quarterly depending on the Type of manufacturer. If you're a Regular Manufacturer, Excise Duty is payable Monthly and if you are SSI Excise Duty is payable Quarterly. Hence the CENVAT Credit Adjustment entry is recorded at the end of every month or Quarter depending on the type of Manufacturer. For the payment of Excise Duty, CENVAT Credit available to a Unit will be adjusted towards the Duty Payable to arrive at the Net Duty Payable to the Government. In Tally to record the adjustment, CENVAT Credit and Excise Duty accounts are Credited and Debited, respectively to nullify their balances and the net balance in the Excise Duty ledgers will be paid to the Government. To record the CENVAT adjustment entry L: Excise Helper button is provided.

Example 6: On 30-4-2013 Indian Package Drinking Water Ltd adjusted CENVAT credit availed against the duty payable.

To Account the above transaction follow the steps given below:

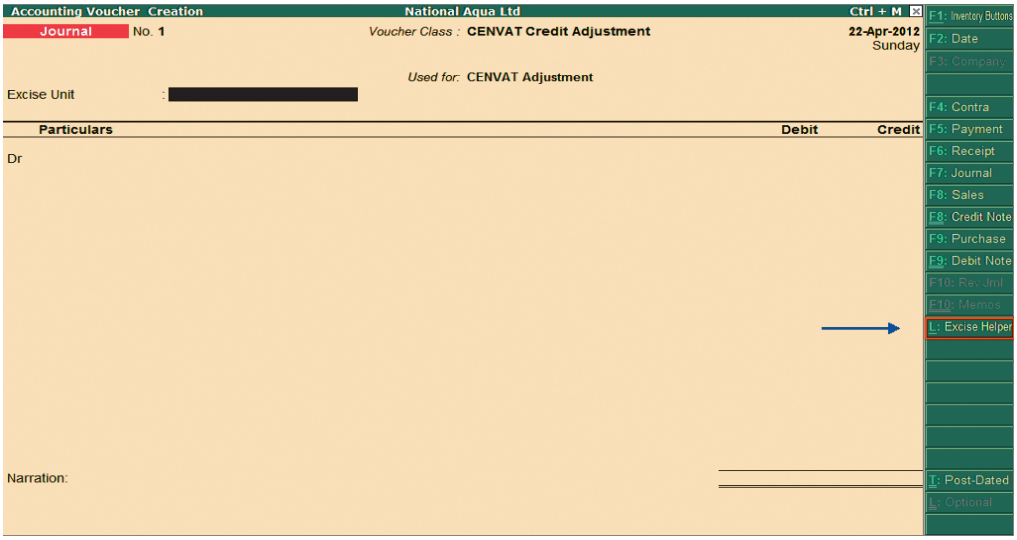
- Record the opening balances in the CENVAT Ledgers
- Record a Journal Voucher

To record the opening balances of CENVAT ledgers → Go to Gateway of Tally → Accounts Info. → Ledgers → Alter → Select the ledger, Basic Excise Duty (CENVAT) and press Enter → In the Ledger Alteration screen that appears, enter the opening balance Rs 46,000 in the Opening Balance (on 1-Apr-2013) field → Press Ctrl + A to accept the screen.

Similarly enter the opening balances ₹ 920 for Education Cess (CENVAT) ledger and Rs 460 for Secondary Education Cess (CENVAT) ledger.

To record the Journal voucher → Go to Gateway of Tally → Accounting Vouchers → F7: Journal → In Voucher Type sub form select CENVAT Credit Adjustment in Class field

- Enter the Date as 30-4-2013
- In Used For field select CENVAT Adjustment
- Press Alt + L or click on L: Excise Helper button to view Excise Duties Adjustments screen
- In Excise Duties Adjustments screen
  - In Excise Unit field select Indian Package Drinking Water Ltd. from the List of Excise Units. On selecting Excise Units the CENVAT credit available details will be displayed in CENVAT Available column.
  - In Payable From and To field mention the period for which the payment is done.



  - Payable From: 1-4-2013
  - To: 30-4-2013
- On specifying the Payable From and To date the excise duty payable for the period specified will be displayed in Duty Payable column

Excise Duties Adjustments

Excise Unit : **Indian Package Drinking Water Ltd.**
Payable From : **1-Apr-2013** To : **30-Apr-2013**

Duty Head	Duty Payable	CENVAT Available	Adjustment Amount
Basic Excise Duty	6,64,500.00	3,61,000.00	
Education Cess	18,090.00	7,220.00	
Secondary Education Cess	6,645.00	3,610.00	
Total	6,89,235.00	3,71,830.00	

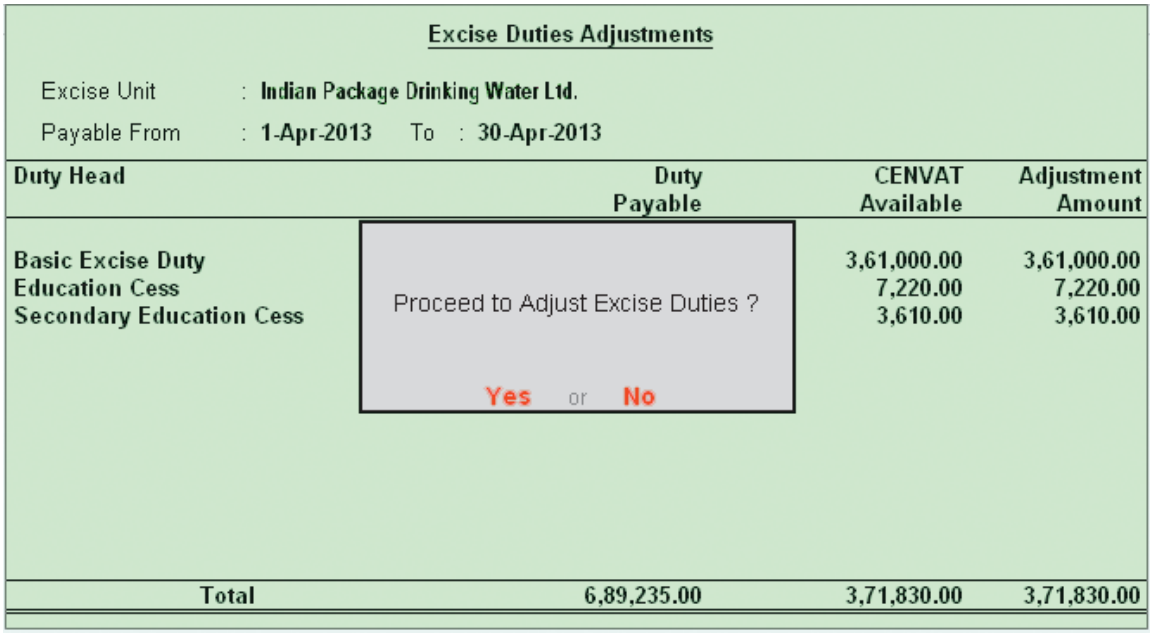
Notes:

- ₹ 3,61,000 is the CENVAT Credit (Basic Excise Duty amount) available for adjustment towards excise duty payable

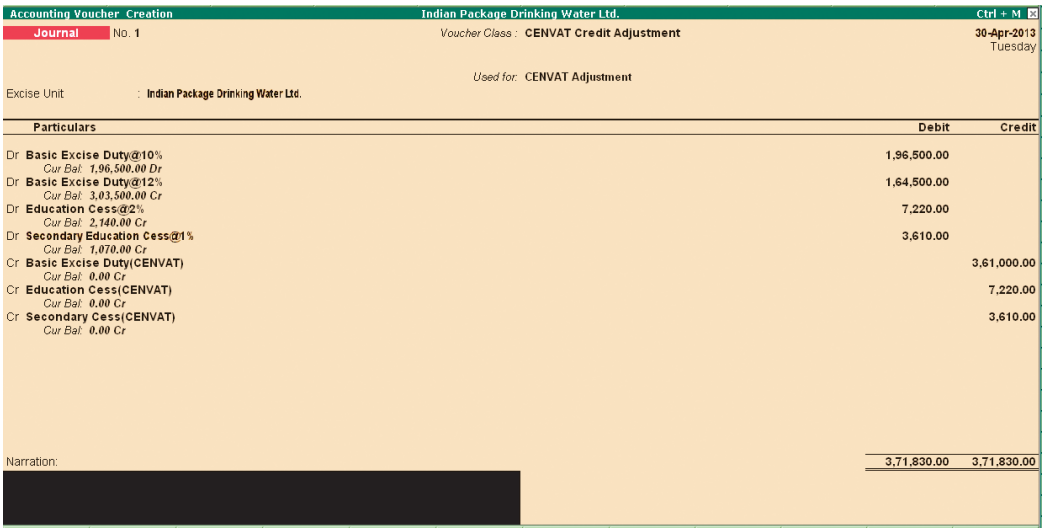
- ₹ 7,220 is the CENVAT Credit (Education Cess amount) available for adjustment towards excise duty payable. Credit of Education Cess on Excisable goods and imported goods can be utilised only for payment of education cess on final products.
- ₹ 3,610 is the CENVAT Credit (Secondary Education Cess amount) available for adjustment towards excise duty payable. Credit of SHE Cess on Excisable goods and imported goods can be utilised only for payment of education cess on final products.

User can adjust full / partial amount of Credit available towards duty payable for the period. The amount of CENVAT credit adjusted towards duty payable needs to be specified in Adjustable Amount column.

- In Adjustment Amount column specify the adjustable amount as
  - Basic Excise Duty – ₹ 3,61,000
  - Education Cess – ₹ 7,220
  - Secondary Education Cess – ₹ 3,610
- We are adjusting full credit towards duty payable.
  - Press Enter save the adjustment. Tally.ERP 9 displays Proceed to Adjust Excise Duties? screen for confirmation to adjust excise duties



- Press Enter to save the Excise Duties Adjustments
- On saving the CENVAT Adjustments, Journal Voucher displays the adjusted ledgers with the amount adjusted automatically



Completed Journal Voucher is displayed as shown.

Press Enter to accept and save.

Creating a Payment Voucher – G.A.R 7 Payment →

Excise Duty payments in Tally can be recorded using Tax Helper (S: Stat Payment). Stat Payment option allows auto calculate and displays the Duty amount for the period specified in payment voucher or manually record the transaction.

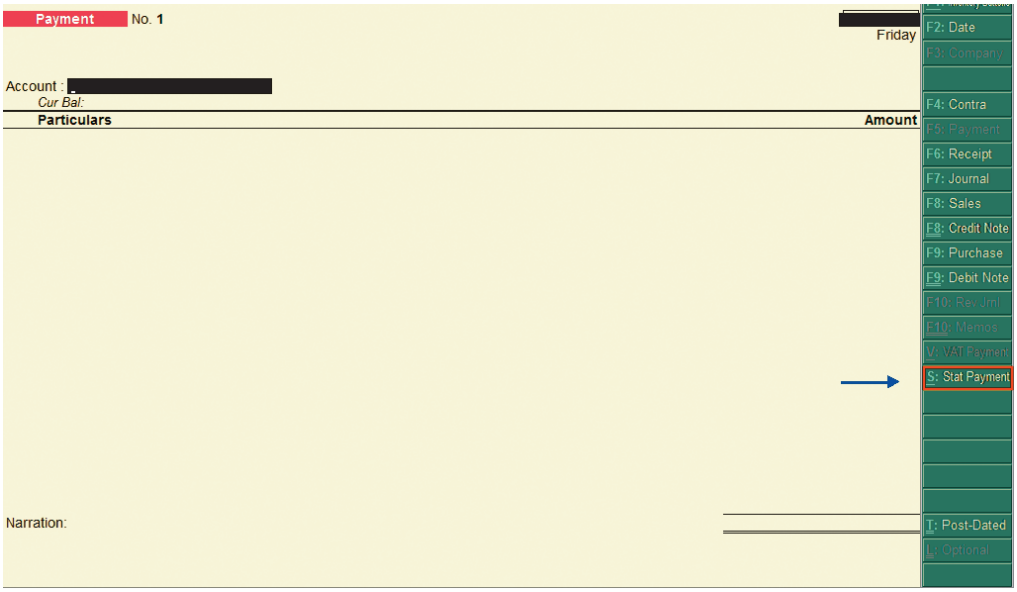
Example 7:

On 4-5-2013 Indian Package Drinking Water Ltd paid Excise Duty of ₹ 3,12,605 (to government) payable for the month of April.

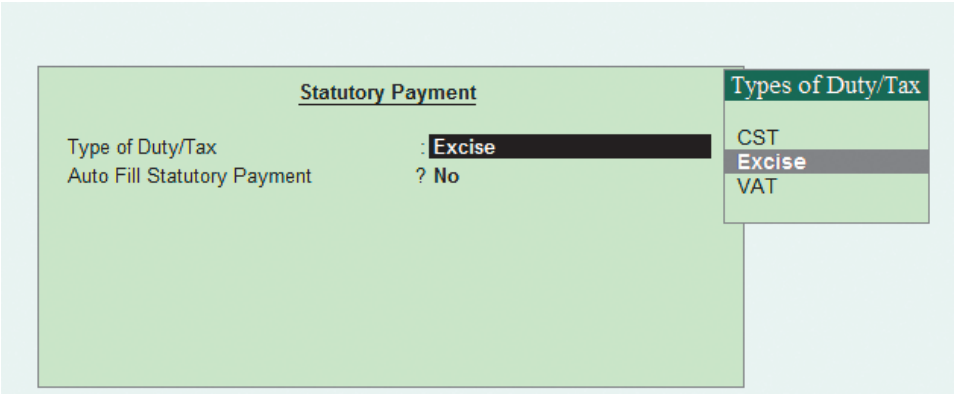
To create a Payment Voucher→ Go to Gateway of Tally → Accounting Vouchers → F5: Payment →

In F12: Configure (Payment Configuration) → Ensure Use Single Entry mode for Pymt/Rcpt/Contra is set to Yes

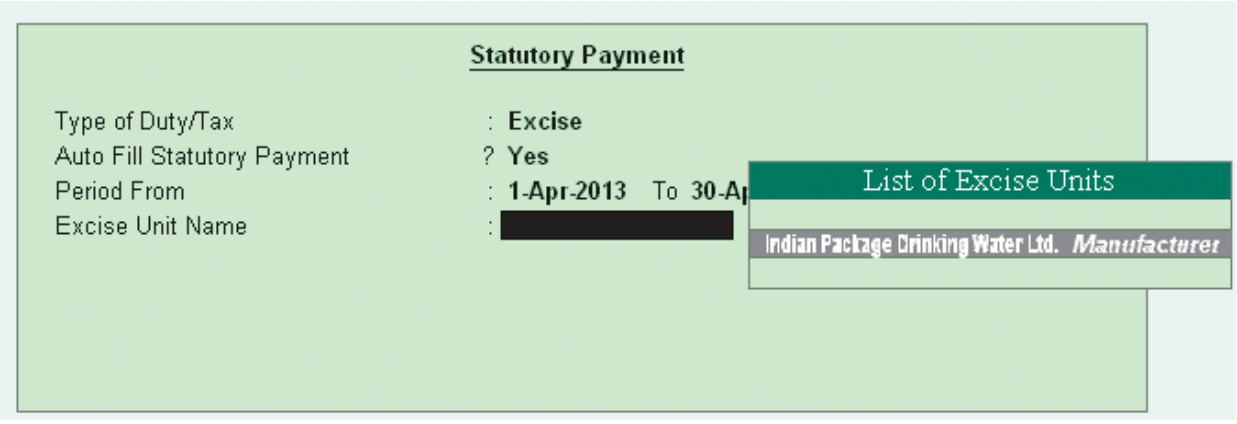
- Enter the Date as 4-5-2013
- Press Alt + S or click on S: Stat Payment to view Statutory Payment screen



- In Statutory Payment screen
  - Type of Duty/Tax: In this field select the Tax/Duty Type towards which tax payment entry is being recorded. Here we are recording excise duty payment entry, hence select Excise from the Type of Duty/Tax



- Auto Fill Statutory Payment: Set this option to Yes to auto calculate and fill the duty payable to the Government Set this option to No, if the user wants to manually select the duty ledger and duty bills. Company wants duty details to be auto filled to the payment voucher, hence the option Auto Fill Statutory Payments is set to Yes.
- On setting the option Auto Fill Statutory Payments to Yes, based on the Duty/Tax Type selected Tally displays the appropriate statutory payment fields to fill the details.
- In Period From and To field enter the period as 1-4-2013 to 30-4-2013
- In Excise Unit Name field select Indian Package Drinking Water Ltd. from the List of Excise Units



- Press Enter to accept the Statutory Payments details.
- Excise Duty Ledgers with the duty amount due for Payment (for the Period specified in payment details screen) will be displayed automatically.
- In Account field select the Bank Ledger through which the duty Payment is made.
- Set the option Provide Details to Yes
- In Payment Details screen
  - Period From and To: The period details will be displayed automatically based on the period specified in Statutory Payments screen.

- Excise Unit Name: Unit Name will be displayed automatically based on the excise unit specified in Statutory Payments screen.
- In Challan No. field enter the Bank Challan no. - 456421 used to pay the duty amount
- In Challan Date field enter the date 4-5-2013 on which the duty is paid
- In Bank Name field enter the Name of the Bank - State Bank of India through which the payment is made.
- In BSR Code field mention the BSR Code of the Branch – 0075855
- In Cheque/Draft/Pay Order No. field enter the Cheque Number – 552432
- In Cheque Date field enter the cheque date as 4-5-2013

Complete Payment Details Screen:

Payment Details

for Excise

Period From	:	1-Apr-2013 To 30-Apr-2013
Excise Unit Name	:	Indian Package Drinking Water Ltd.
Challan No.	:	45621
Challan Date	:	4-May-2013
Bank Name	:	State Bank Of India
BSR Code	:	0075855
Cheque/Draft/Pay Order No.	:	552432
Cheque Date	:	4-May-2013

Accounting Voucher Creation | Indian Package Drinking Water Ltd. | Ctrl + M

Payment No. 1 — 4-May-2013 Saturday

Statutory Payment for : Excise

Account : STATE BANK OF INDIA
Cur Bal: 6,82,595.00 Dr

Particulars	Amount
Basic Excise Duty@12%	3,03,500.00
Cur Bal: 0.00 Dr	
Education Cess@2%	10,870.00
Cur Bal: 8,730.00 Dr	
Secondary Education Cess@1%	3,035.00
Cur Bal: 1,965.00 Dr	
	3,17,405.00

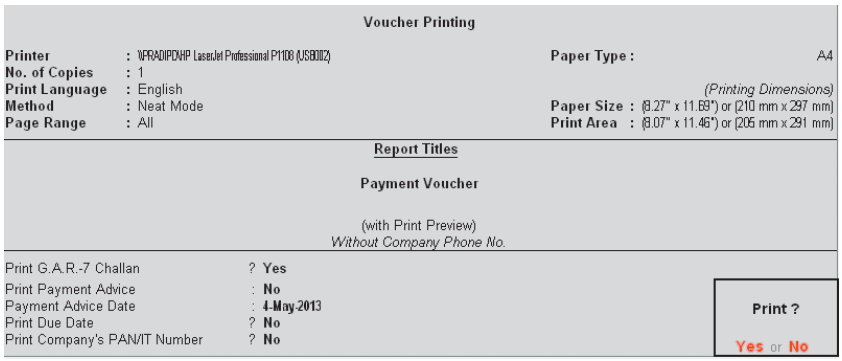
Provide Details : Yes

Narration:

Press Enter to Save.

Printing G.A.R.–7 Challan →

Press Page Up from the payment voucher to view the payment voucher entered on 4-5-2013 Press Alt +P or click on P: Print button to view the Voucher Printing Screen



The option Print G.A.R.–7 Challan is by default set to Yes. Ensure that Alt+I with Print Preview is selected and press Enter to view print preview of G.A.R.–7 Challan

Print Preview of GAR 7 Challan is displayed as shown:

For payments from April 2007 onwards **G.A.R.-7 Proforma for Central Excise Tax Payments** (Receipts & Payment Rules 26)

Full Name: Indian Packaging Watter Ltd.

Complete Address: ADDA Industrial Estate, Seniregh Road, Asansol

Telephone No. Pincode 713304

Assessee Code No. AAPPL2148RXM001

Commissionerate Name Durgapur-I

Commissionerate Code 09 Division Code 02 Range Code 05

Accounting Code of the Duty / Cess	Amount Tendered in Rupees
00380003	303500
00380111	10870
00380115	3035
Total	317405

RECEIVING BANK BRANCH STAMP

(In words) Rupees Three Lakh Seventeen Thousand Four Hundred Five Only. tendered by

Cash/Cheque/Draft/Pay Order No. 552432 Dated 4-May-2013 Drawn on State Bank Of India

Signature of the Tenderer with date

TAX PAYER'S COUNTERFOIL

Accounting Code of the Duty / Cess	Amount Tendered in Rupees
00380003	303500
00380111	10870
00380115	3035
Total	317405

RECEIVING BANK BRANCH STAMP

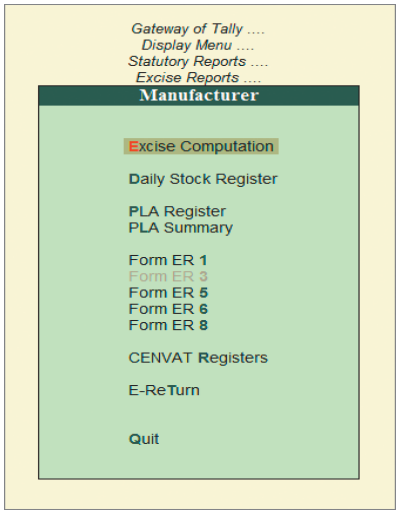
Received from Assessee Code No. AAPPL2148RXM001

(In words) Rupees Three Lakh Seventeen Thousand Four Hundred Five Only.

By Cash/Cheque/Draft/Pay Order No. 552432 Dated 4-May-2013 Drawn on State Bank Of India

on account of Union Central Excise Duties as detailed in this taxpayer's counterfoil and on stamp affixed and signed therein.

Excise Reports →



To view the Excise for manufacturer Reports → Go to Gateway of Tally → Display → Statutory Reports → Excise Reports → Manufacturer →

Excise Computation→

Excise Computation report displays complete information about excise transactions for a period. Tally provides a clear-cut presentation on how Excise is computed for a given period. It also provides a bird's eye view of all transactions related to Excise.

To view Excise Computation report → Go to Gateway of Tally → Display → Statutory Reports → Excise Reports → Manufacturer → Excise Computation

Select the Excise Unit – Indian Package Drinking Water Ltd.

If you have more than one manufacturing unit select the appropriate Excise Unit from the List of Excise Units for which you want to view the Excise Computation report

Excise Computation report appears as shown:

Particulars		*Indian Package Drinking Water Ltd.* **Indian Package Drinking Water Ltd.** 1-Apr-2013 to 30-Apr-2013 Assessable Value	Duty Amount
Excise Duty Payable			
A. Excise Sales			
Regular Rate		58,65,000.00	6,84,435.00
	Total Excise Sales (A)	**58,65,000.00**	**6,84,435.00**
B. Payable from previous period			
	Total Excise Duty Payable (A+B)		**6,84,435.00**
C. Excise Duty Payments / Credit Adjustments			
G.A.R. 7 Payments			3,17,405.00
Credit Adjustments			3,71,830.00
	Total Excise duty paid / Adjusted (C)		**6,89,235.00**
	Balance Excise Duty Payable ((A+B)-C)		**4,800.00**
Balance Input Credit			
Excise Duty Advance Paid			25,000.00
	Total Available CENVAT credit		**25,000.00**

Daily Stock Register→

Daily Stock Register is a record of stock maintained on daily basis. A daily stock has to be maintained by every assessee. This report contains details about Description of goods manufactured/produced, opening balance, Quantity manufactured or produced, Total quantity, Quantity removed, Assessable value, Amount of duty payable and details regarding amount of Duty actually paid.

To view Daily Stock Register → Go to Gateway of Tally → Display → Statutory Reports> Excise Reports → Manufacturer →

Daily Stock Register

You can view Daily Stock Register for One Item or Multi Item

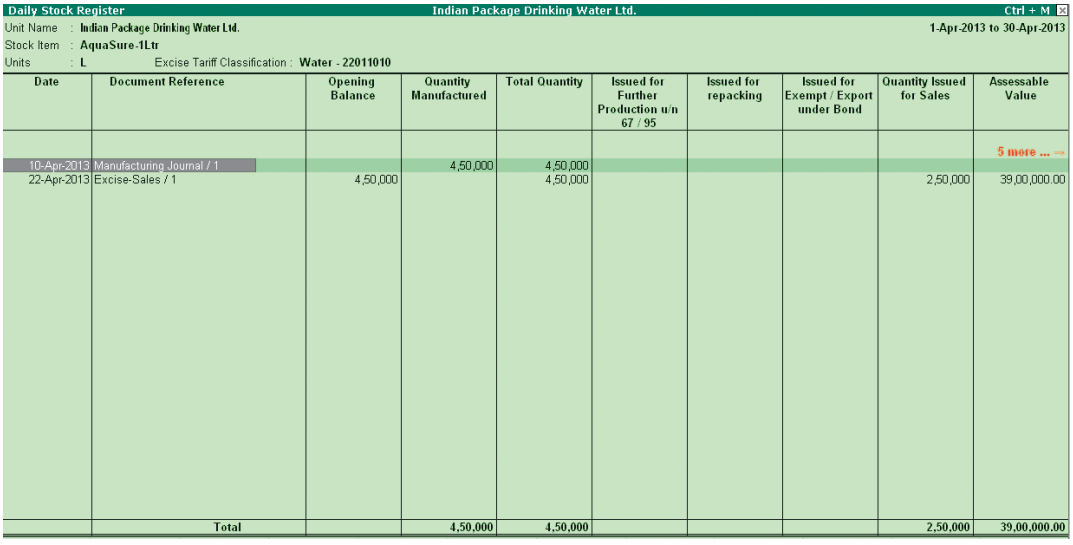
- Select One Item from the Daily stock Register menu to view Select Excise Unit screen:

In Select Excise Unit screen:

- Name of Excise Unit: By default Tally displays Indian Package Drinking Water Ltd.
- If you have more than one manufacturing unit select the appropriate Excise Unit from the List of Excise Units for which you want to view the Daily Stock Register
- Name of Tariff: In this field select the Tariff to view the stock items/item grouped under the selected tariff. Select Water as Tariff.
- Name of Item: Select AquaPure - 1Ltr from the List of Excise Stock Items.

  You can select appropriate Stock item from the List of Excise Stock items to view the Daily Stock Register
- Select Date From 1-4-2013 to 30-04-2013

The Daily Stock Register appears as shown:



PLA Register→

Personal Ledger Account (PLA) is an account current through which Assessee pays the Duty to the Government. The PLA register is credited when the duty is liable to pay and when the Duty is discharged (by CENVAT Credit /Payment) the PLA register will be debited. The Duty Payable if any will be displayed as Balance. PLA and CENVAT Credit should be used only for payment of excise duty and not for any other payments like rent, fines, penalties etc.

To view the PLA Register → Go to Gateway of Tally → Display → Statutory Reports → Excise Reports → Manufacturer →

PLA Register

In Select Item screen → Select the Excise Unit – National Aqua Ltd. from the List of Excise Units

PLA Register appears as shown:

PLA Register — Indian Package Drinking Water Ltd. — Ctrl + M

Excise Unit Name : Indian Package Drinking Water Ltd. — 1-Apr-2013 to 30-Apr-2013

Particulars of Credit / Debit Document Description of Documents with name of treasury where necessary	Document No. / Date	Central Excise Tariff Sub-heading Number	ECC No. of the Buyer	Basic Excise Duty			Education Cess		
				Credit	Debit	Balance	Credit	Debit	Balance
Opening Balance						1,74,000.00 Dr			2,430.00 Dr
									1 more ...
Excise-Sales	1 / 22-Apr-2013	22011010	ASFDE6581SXD001		4,68,000.00 Dr	6,42,000.00 Dr		9,360.00 Dr	11,790.00 Dr
Journal	1 / 30-Apr-2013	39233010		3,61,000.00 Cr		2,81,000.00 Dr	7,220.00 Cr		4,570.00 Dr
Payment	1 / 4-May-2013	22011010		3,03,500.00 Cr		22,500.00 Cr	10,870.00 Cr		6,300.00 Cr

Q: Quit | R: Remove Line | U: Restore Line | U: Restore All | Space: Select | Space: Select All

PLA Summary→

PLA Summary report, displays the details of advance Duty paid to the Government; advance adjusted towards Duty Payable; and the balance amount available in PLA for adjustment.

To view PLA Summary → Go to Gateway of Tally → Display → Statutory Reports → Excise Reports → Manufacturer → PLA Summary

Form ER 1→

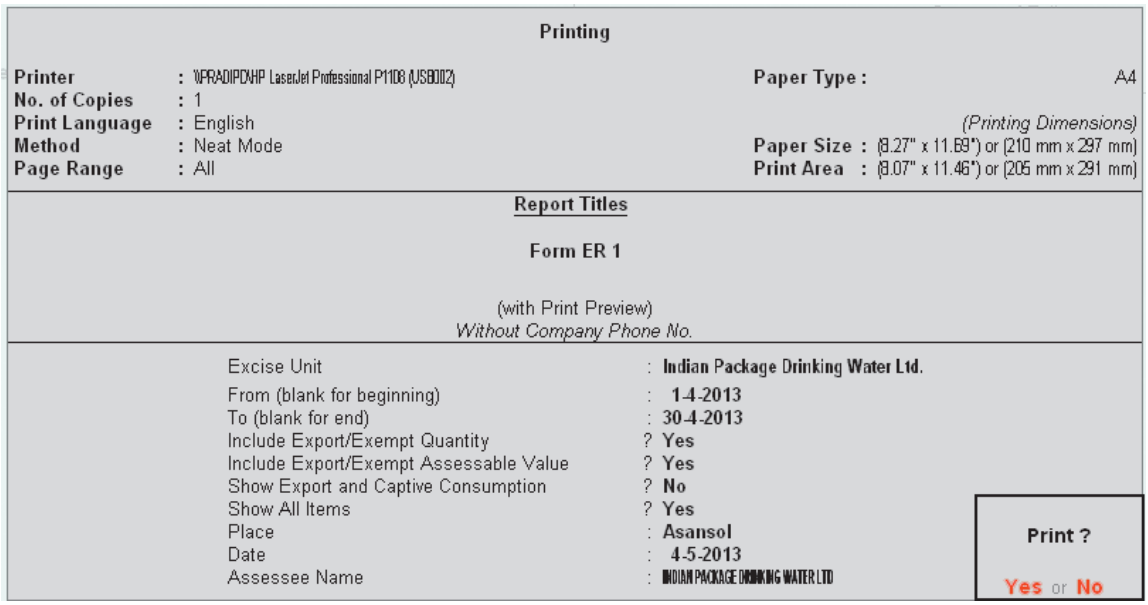
Form ER 1 is a monthly return for production, removal of Goods, other relevant particulars and CENVAT Credit.

All the Excise Manufacturing (Regular/Large Tax payer) Units should file returns in Form ER 1. You can generate Form ER 1 in Tally.

To view Form ER 1 → Go to Gateway of Tally → Display → Statutory Reports → Excise Reports → Manufacturer → Form ER 1

From the List of Excise Units select the Excise Unit – Indian Package Drinking Water Ltd. (for which you want to print ER 1)

The Excise ER1 Print Configuration screen appears as shown:



Printing

Printer	: \\PRADIPDVHP LaserJet Professional P1108 (USB002)	**Paper Type :**	A4
No. of Copies	: 1		
Print Language	: English		*(Printing Dimensions)*
Method	: Neat Mode	**Paper Size :**	(8.27" x 11.69") or (210 mm x 297 mm)
Page Range	: All	**Print Area :**	(8.07" x 11.46") or (205 mm x 291 mm)

Report Titles

Form ER 1

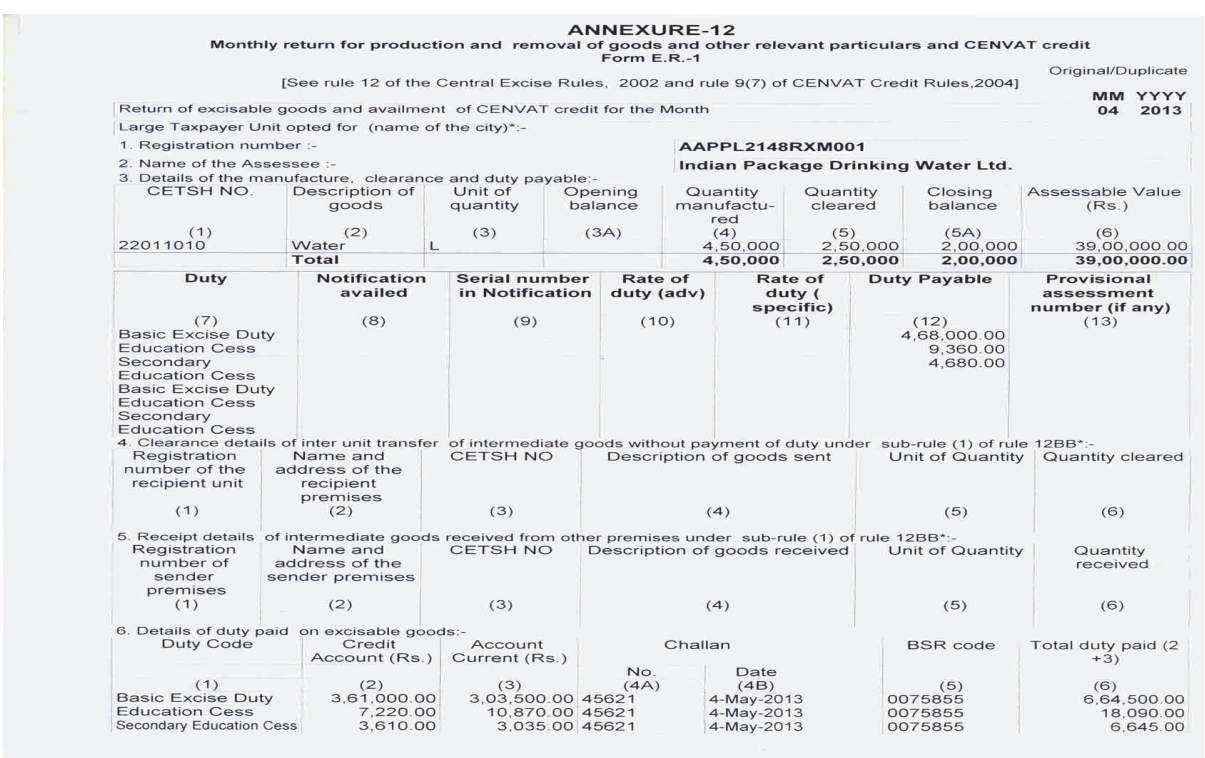
(with Print Preview)
Without Company Phone No.

Excise Unit	:	**Indian Package Drinking Water Ltd.**
From (blank for beginning)	:	**1-4-2013**
To (blank for end)	:	**30-4-2013**
Include Export/Exempt Quantity	?	**Yes**
Include Export/Exempt Assessable Value	?	**Yes**
Show Export and Captive Consumption	?	**No**
Show All Items	?	**Yes**
Place	:	**Asansol**
Date	:	**4-5-2013**
Assessee Name	:	**INDIAN PACKAGE DRINKING WATER LTD**

Print ?
Yes or No

- Press Backspace to set the From Date and To Date to take the print of Form ER 1 for appropriate period.
- Ensure Alt +I: Print Preview is selected

The Print Preview of Form ER 1 appears as shown:



ANNEXURE-12

Monthly return for production and removal of goods and other relevant particulars and CENVAT credit
Form E.R.-1

Original/Duplicate

[See rule 12 of the Central Excise Rules, 2002 and rule 9(7) of CENVAT Credit Rules,2004]

Return of excisable goods and availment of CENVAT credit for the Month — **MM 04 YYYY 2013**

Large Taxpayer Unit opted for (name of the city)*:-

1. Registration number :- **AAPPL2148RXM001**
2. Name of the Assessee :- **Indian Package Drinking Water Ltd.**
3. Details of the manufacture, clearance and duty payable:-

CETSH NO.	Description of goods	Unit of quantity	Opening balance	Quantity manufactured	Quantity cleared	Closing balance	Assessable Value (Rs.)
(1)	(2)	(3)	(3A)	(4)	(5)	(5A)	(6)
22011010	Water	L		4,50,000	2,50,000	2,00,000	39,00,000.00
	Total			**4,50,000**	**2,50,000**	**2,00,000**	**39,00,000.00**

Duty	Notification availed	Serial number in Notification	Rate of duty (adv)	Rate of duty (specific)	Duty Payable	Provisional assessment number (if any)
(7)	(8)	(9)	(10)	(11)	(12)	(13)
Basic Excise Duty					4,68,000.00	
Education Cess					9,360.00	
Secondary Education Cess					4,680.00	
Basic Excise Duty						
Education Cess						
Secondary Education Cess						

4. Clearance details of inter unit transfer of intermediate goods without payment of duty under sub-rule (1) of rule 12BB*:-

Registration number of the recipient unit	Name and address of the recipient premises	CETSH NO	Description of goods sent	Unit of Quantity	Quantity cleared
(1)	(2)	(3)	(4)	(5)	(6)

5. Receipt details of intermediate goods received from other premises under sub-rule (1) of rule 12BB*:-

Registration number of sender premises	Name and address of the sender premises	CETSH NO	Description of goods received	Unit of Quantity	Quantity received
(1)	(2)	(3)	(4)	(5)	(6)

6. Details of duty paid on excisable goods:-

Duty Code	Credit Account (Rs.)	Account Current (Rs.)	Challan No.	Challan Date	BSR code	Total duty paid (2 +3)
(1)	(2)	(3)	(4A)	(4B)	(5)	(6)
Basic Excise Duty	3,61,000.00	3,03,500.00	45621	4-May-2013	0075855	6,64,500.00
Education Cess	7,220.00	10,870.00	45621	4-May-2013	0075855	18,090.00
Secondary Education Cess	3,610.00	3,035.00	45621	4-May-2013	0075855	6,645.00

7. Abstract of ACCOUNT-CURRENT (Cash payment):-

Summary particulars (1)	Amount in Rs. (2)
Opening Balance	25,000.00
Add: TR-6/GAR-7 Challan payments made in the month (in aggregate)	3,17,405.00
Add*: Adjustment of the excess duty paid during previous period under sub-rule(2) of rule 12BB (in case of LT)	
Total amount available	3,42,405.00
Less: Utilization towards Payment of duties on excisable goods during the month [vide Details furnished under col.no. 3 in Sl.No. (6) of the Return]	3,17,405.00
Less: Utilization towards Other Payments made during the month [vide Details furnished under Sl.No. (9) of the Return]	
Closing balance	25,000.00

8. Details of CENVAT credit taken and utilised:-

Sl. No.	Details of credit	CENVAT (Rs.)	AED (TTA) (Rs.)	NCCD (Rs.)	ADE levied under clause 85 of Finance Act, 2005 (Rs.)	Additional duty of cus -toms levied under section 3 (5) of the Customs Tariff Act, 1975	Education Cess on excisable goods (Rs.)	Secondary and Higher Education Cess on Excisable goods (Rs.)	Service Tax (Rs.)	Education Cess on taxable services (Rs.)	Seconda-ry and Higher Education Cess on taxable services (Rs.)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1	Opening balance	46,000.00					920.00	460.00			
2	Credit taken on inputs on invoices issued by manufac-turers	3,15,000.00					6,300.00	3,150.00			
3	Credit taken on inputs on invoices issued by Ist or IInd stage dealers										
4	Credit taken on imported inputs										
5	Credit taken on capital goods on invoices issued by manufac-turers or by Ist or IInd stage dealers										
6	Credit taken on imported capital goods										
7	Credit taken on input services										
8	Credit taken from inter-unit transfer of credit by a large taxpayer										
9	Credit taken under sub-rule (2) of rule 12BB of Central Excise Rules, 2002*										
10	Total credit available	3,61,000.00					7,220.00	3,610.00			
11	Credit utilised for payment of duty on goods	3,61,000.00					7,220.00	3,610.00			
12	Credit utilised when inputs or capital goods are removed as such										
13	Credit utilised for payment of amount in terms of Rule 6 of CENVAT Credit Rules, 2004.										
14	Credit utilised for other payment										
15	Credit utilised for payment of tax on services										
16	Credit utilised towards inter unit transfer of credit by a large taxpayer *										
17	Closing balance										

Payments	Amount paid (Rs.)		Challan		BSR code	Source document	
	Account current	Credit Account	No.	Date		No.	date
(1)	(2A)	(2B)	(3A)	(3B)	(4)	(5A)	(5B)
Arrears of duty under rule 8							
Other arrears of duty							
Interest payment under rule 8							
Other interest payments							
Misc. payments							
[Total]							

10. Self-Assessment Memorandum:-

(a) I hereby declare that the information given in this return is true, correct and complete in every respect and that I am authorised to sign on behalf of the assessee.

(b) During the month, total Rs. 3,17,405.00 was deposited vide TR-6 Challans (copies enclosed).

(c) During the month, invoices bearing Sl.No. **1 to 1 of NA/Rule11/Book1/13-14 were issued.**

(d) During the month, transfer challans under rule 12BB of the Central Excise Rules, 2002 bearing S.No. _____to_____, and transfer challan under rule 12A of the CENVAT Credit Rules, 2004 bearing S.No. _____to_____were issued.*

INDIAN PACKAGE DRINKING WATER LTD

(Authorised signatory)

Place : **Asansol**
Date : **4-May-2013**

*Applicable only for large taxpayers defined under Rule 2(ea) of the Central Excise Rule,2002 and who has opted to operate as Large Taxpayer.

ACKNOWLEDGMENT

Return of excisable goods and availment of CENVAT credit for the month of — **MM 04** **YYYY 2013**

Date of Receipt — **DD** **MM** **YYYY**

Form ER 5→

Form ER - 5 is an annual return of information relating to Principal Inputs (Quantity) used in the manufacture of Finished Goods.

To generate Form ER – 5→ Go to Gateway of Tally → Display → Statutory Reports > Excise Reports → Manufacturer → Form ER 5

In Print Report screen:

- Excise Unit: In this field select the appropriate Excise Unit for which you want to generate form ER 5
- From and To: In this field specify the relevant period for which the form to be generated.
- Specify Place, Date and Assessee Name

Form ER 6→

Form ER - 6 is an monthly return of information relating to Principal Inputs used in the manufacture of Finished Goods. This Return contains the details of Opening balance, Receipts and consumption of Principal inputs and quantity of finished goods manufactured.

To view the Form ER – 6 → Go to Gateway of Tally > Display > Statutory Reports > Excise Reports > Manufacturer > Form ER – 6

In Print Report screen:

- Excise Unit: In this field select the appropriate Excise Unit for which you want to generate Form ER 6
- From and To: In this field specify the relevant period for which the form to be generated
- Specify Place, Date and Assessee Name

From ER 8→

Form ER-8 is a Quarterly Return to be filed by the manufactures who are neither availing input credit nor clearing the goods which are charged of excise over 1%. In Tally, From ER - 8 is provided (in Release 3.2 with Stat 149 onwards) as per statutory requirements.

To view Form ER 8 → Go to Gateway of Tally → Display → Statutory Reports → Excise Reports → Manufacturer →

Form ER 8

CENVAT Credit Registers→

Credit Summary→

Credit Summary displays Opening Balance, Credit for the Month, Utilised and Closing Balance of CENVAT Credit.

To view Credit Summary → Go to Gateway of Tally → Display → Statutory Reports → Excise Reports → Manufacturer →

CENVAT Credit Summary — Indian Package Drinking Water Ltd. — Ctrl + M

Unit Name : Indian Package Drinking Water Ltd.

Excise Tariff Classification : Any Stock Item Type : Principal Input Stock Item : All Items

Month	Particulars	Basic Excise Duty	Education Cess	Secondary Education Cess	Total
April-2013	*Opening Balance*	46,000.00 Dr	920.00 Dr	460.00 Dr	47,380.00 Dr
	Credit for the Month	3,15,000.00 Dr	6,300.00 Dr	3,150.00 Dr	3,24,450.00 Dr
	Utilised for Duty	3,61,000.00 Cr	7,220.00 Cr	3,610.00 Cr	3,71,830.00 Cr
	Utilised for Service Tax				
	Closing Balance				
May-2013	*Opening Balance*				
	Credit for the Month				
	Utilised for Duty				
	Utilised for Service Tax				
	Closing Balance				
June-2013	*Opening Balance*				
	Credit for the Month				
	Utilised for Duty				
	Utilised for Service Tax				
	Closing Balance				
July-2013	*Opening Balance*				
	Credit for the Month				
	Utilised for Duty				
	Utilised for Service Tax				
	Closing Balance				
August-2013	*Opening Balance*				
	Credit for the Month				
	Utilised for Duty				

37 more ...

CENVAT Registers > Credit Summary

Credit Availed→

CENVAT Credit Availed report displays the details of CENVAT credit availed of Principal Input or Capital Goods.

To view CENVAT Credit Availed report → Go to Gateway of Tally → Display → Statutory Reports → Excise Reports → Manufacturer → CENVAT Registers → Credit Availed

CENVAT Credit Availed report appears as shown:

CENVAT Credit Availed — Indian Package Drinking Water Ltd. — Ctrl + M

Unit Name : Indian Package Drinking Water Ltd. — 1-Apr-2013 to 30-Apr-2013

Stock Item Type : Principal Input

Date of Entry	Invoice / Adj Reference	Type of Document	Supplier Name	Supplier ECC No.	Assessable Value	Basic Excise Duty	Education Cess	Secondary Education Cess
1-Apr-2013	SL/568 / 1-2013	Excise Purchase	Swastik Water Suppliers	ASEDF4567DXM001	20,00,000.00	2,40,000.00	4,800.00	2,400.00
30-Apr-2013	1	Journal				2,40,000.00	4,800.00	2,400.00
30-Apr-2013	1	Journal				2,40,000.00	4,800.00	2,400.00
						4,80,000.00	9,600.00	4,800.00
			Balance			(-)2,40,000.00	(-)4,800.00	(-)2,400.00
10-Apr-2013	LM/423	Debit Note	Lamcy Manufacturers	AACFD4714PXM001	6,25,000.00	75,000.00	1,500.00	750.00
30-Apr-2013	1	Journal				75,000.00	1,500.00	750.00
						75,000.00	1,500.00	750.00
			Balance					
			Total CENVAT			3,15,000.00	6,300.00	3,150.00
			Total Adjusted			3,15,000.00	6,300.00	3,150.00
			Balance					

RG 23 Part I →

Form RG 23 Part I is a Quantitative account of inputs/ capital goods on which cenvat credit is availed. Form RG 23 Part I report captures details of Receipt of inputs/Capital goods, Inputs issued for the manufacture of finished goods/capital goods issued for manufacturer, Inputs/Capital goods issued for Clearance as such and Closing Stock of Inputs/Capital goods.

To view Form RG 23A Part I report → Go to Gateway of Tally → Display → Statutory Reports → Excise Reports → Manufacturer → CENVAT Registers > RG 23 Part I → One Item or Multi Item or Tariff Wise

RG 23 Part II →

RG 23A Part II report displays the details of Fresh Credit allowed documents, Fresh Credit Allowed Amount, Total Credit Available, Credit Adjusted with Opening and Balance Credit of Principal Inputs (RG 23A Part II)/Capital Goods (RG 23A Part II) for the Period selected.

To view RG 23A Part II → Go to Gateway of Tally → Display → Statutory Reports → Excise Reports → Manufacturer → CENVAT Registers > RG 23 Part II

FORM R.G.23A PART II — Indian Package Drinking Water Ltd. — Ctrl + M

Unit Name : Indian Package Drinking Water Ltd. — 1-Apr-2013 to 30-Apr-2013

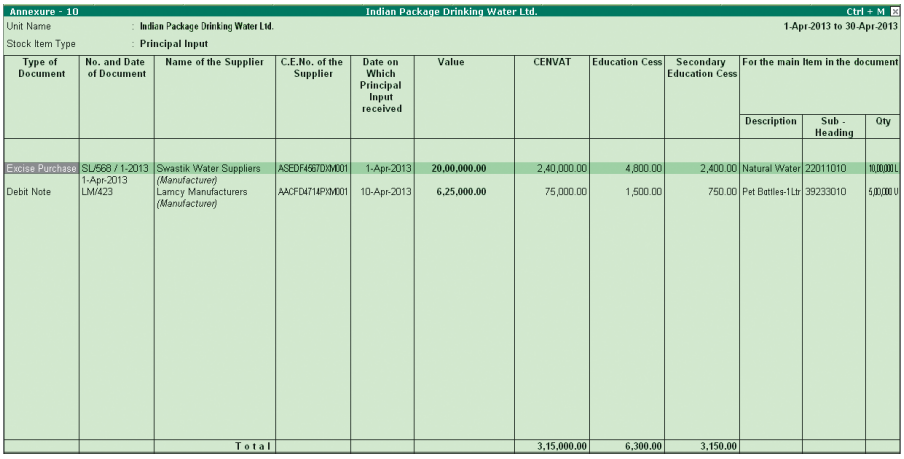
Stock Item Type : Principal Input

Sl. No.	Name of Supplier	Date	Opening Balance of Duty in Credit: CENVAT	Education Cess	Secondary Education Cess	Additional-Duties	Fresh Credit Allowed: Invoice No./Bill of Entry No. & Date	C.E.RegNo /IEC Code No. of this Supplier & Range /Customs house from where received	Folio & Entry No. in Part I
		Opening	46,000.00	920.00	460.00				
									4 more ... →
1	Swastik Water Suppliers	1-Apr-2013	46,000.00	920.00	460.00		SL/568 / 1-2013 / 1-Apr-2013	ASEDF4567DXM001	1
2	Lamcy Manufacturers	10-Apr-2013	2,86,000.00	5,720.00	2,860.00		LM/423	Durgapur AACFD4714PXM001 Asansol-1	LM/423
3		30-Apr-2013	3,61,000.00	7,220.00	3,610.00				

Annexure 10 →

It is a monthly return under Rule 7 of the cenvat credit rules, 2001. This report displays the details of CENVAT credit availed for the Main Item in the Document. This annexure is omitted (w.e.f 1-10-2003) by M.F. (D.R.) Notification No.70/2003-C.E. (N.T.), dated 15-9-2003. But most of the assessees still submit their monthly returns in Annexure 10. On Customers requirement Annexure 10 is provided in Tally.

To view Annexure 10 → Go to Gateway of Tally → Display → Statutory Reports → Excise Reports → Manufacturer → CENVAT Registers → Annexure 10



Annexure - 10 — Indian Package Drinking Water Ltd. — Ctrl + M

Unit Name : Indian Package Drinking Water Ltd. — 1-Apr-2013 to 30-Apr-2013

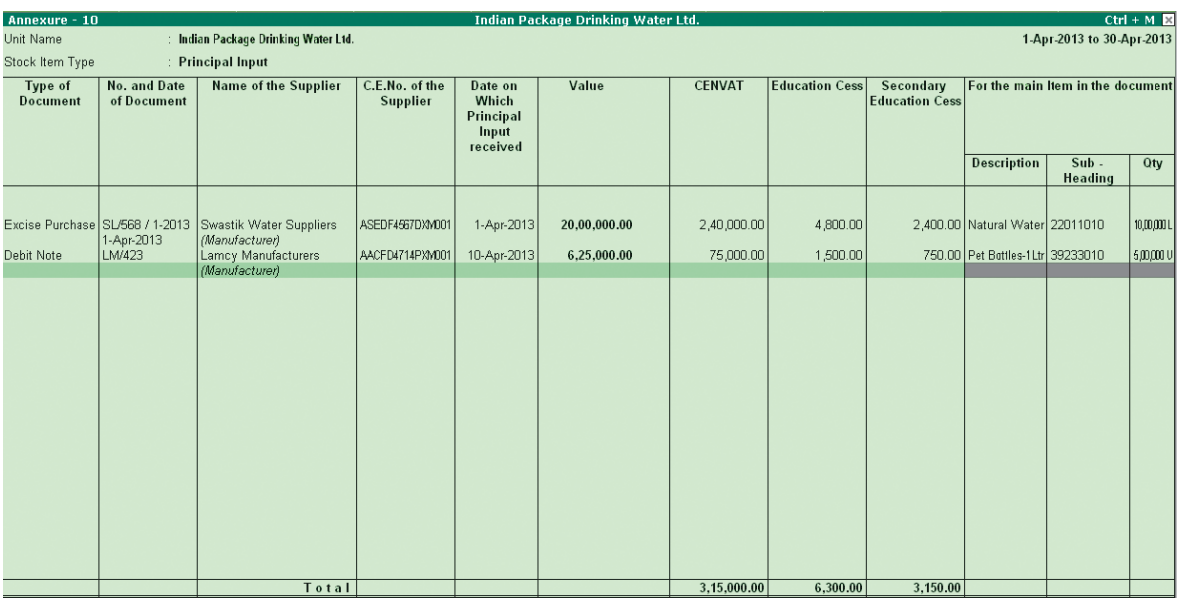
Stock Item Type : Principal Input

Type of Document	No. and Date of Document	Name of the Supplier	C.E.No. of the Supplier	Date on Which Principal Input received	Value	CENVAT	Education Cess	Secondary Education Cess	For the main Item in the document		
									Description	Sub - Heading	Qty
Excise Purchase	SL/568 / 1-2013 1-Apr-2013	Swastik Water Suppliers *(Manufacturer)*	ASEDF4567DXM001	1-Apr-2013	**20,00,000.00**	2,40,000.00	4,800.00	2,400.00	Natural Water	22011010	10,00,000 L
Debit Note	LM/423	Lamcy Manufacturers *(Manufacturer)*	AACFD4714PXM001	10-Apr-2013	**6,25,000.00**	75,000.00	1,500.00	750.00	Pet Bottles-1 Ltr	39233010	5,00,000 U
		Total				3,15,000.00	6,300.00	3,150.00			

Abstract →

This report display the details of Credit Availed on Inputs/capital goods/inputs services, Credit Utilised for Payment of Duty on Goods/Services, Credit Utilised When the Goods are removed as such with Opening and Closing Balance of Credit.

To view the Abstract report → Go to Gateway of Tally → Display → Statutory Reports → Excise Reports → Manufacturer → CENVAT Registers > Abstract



Annexure - 10 — Indian Package Drinking Water Ltd. — Ctrl + M

Unit Name : Indian Package Drinking Water Ltd. — 1-Apr-2013 to 30-Apr-2013

Stock Item Type : Principal Input

Type of Document	No. and Date of Document	Name of the Supplier	C.E.No. of the Supplier	Date on Which Principal Input received	Value	CENVAT	Education Cess	Secondary Education Cess	For the main Item in the document		
									Description	Sub - Heading	Qty
Excise Purchase	SL/568 / 1-2013 1-Apr-2013	Swastik Water Suppliers *(Manufacturer)*	ASEDF4567DXM001	1-Apr-2013	**20,00,000.00**	2,40,000.00	4,800.00	2,400.00	Natural Water	22011010	10,00,000 L
Debit Note	LM/423	Lamcy Manufacturers *(Manufacturer)*	AACFD4714PXM001	10-Apr-2013	**6,25,000.00**	75,000.00	1,500.00	750.00	Pet Bottles-1 Ltr	39233010	5,00,000 U
		Total				3,15,000.00	6,300.00	3,150.00			

E-Return→

The Central Board of Excise and Customs has issued a notification making e-filing mandatory for

assessees with effect form 1-4-2010. As per the Notification, all the registered Excise Manufacturers who have paid total duty of rupees ten lakhs or more including the amount of duty paid by utilization of CENVAT credit in the preceding financial year are to file the monthly return, electronically under sub-rule (1) of Rule 12 of the Central Excise Rules, 2002.

To assist and manage e-filing, Central Board of Excise & Customs has set up an e-governance portal – Automation of Central Excise and Service Tax (ACES) [http://aces.gov.in]

Generating ER 1 E-Returns from Tally→

Meeting all the requirements of E-Returns, Tally now provides the option to generate monthly return with a click of a button. For generating E-Returns from Tally, let us take the example of Indian Package Drinking Water Ltd. which is registered as per Excise Rules and engaged in Manufacturing.

To generate ER 1 E-Returns → Go to Gateway of Tally → Display → Statutory Reports → Excise Reports → Manufacturer → EReturn → Press Enter to view Exporting ER 1 E-Return screen

Press Backspace to provide Returns Period, Place, Date of generating E-Returns and other details:

Excise Unit: As Tally.ERP 9 allows creating and maintaining accounts of multiple units in a single company and allows to generate Excise Unit-wise e-returns. Excise Unit field is provided to select the Excise unit for which E-Return to be generated. Example: ABC Company.

Language: Language is fixed to Restricted (ASCII Only) and the application will not allow to move the cursor to change the language.

Format: Format is fixed to XML (Data Interchange). Currently, the ACES application supports the uploading of E-Returns generated in XML format from computerized systems. Hence, the XML (Data Interchange) is defaulted and application does not allow changing the export format.

Export Location: By default, it displays the path where Tally is installed. In Export Location field enter the details of the path to where the XML file to be exported.

Notes:

Ensure a copy of ACES_ER1.xsd file is copied to the folder (Tally folder) to which the E-Return is getting exported. ACES_ER1.xsd file is required because on exporting the XML E-Return from Tally.ERP 9, the ACES_ER1.xsd validates the data structure of the E-Returns generated automatically.

If the ER1 E-Return generated form Tally is not validated ACES_ER1.xsd, while uploading such ER1 E-Returns ACES application displays the error & will not allow uploading the file.

From: In this field enter the period (1-4-2013) from where the return to be generated.

To: In this field enter the till (30-4-2013) date to generate the return.

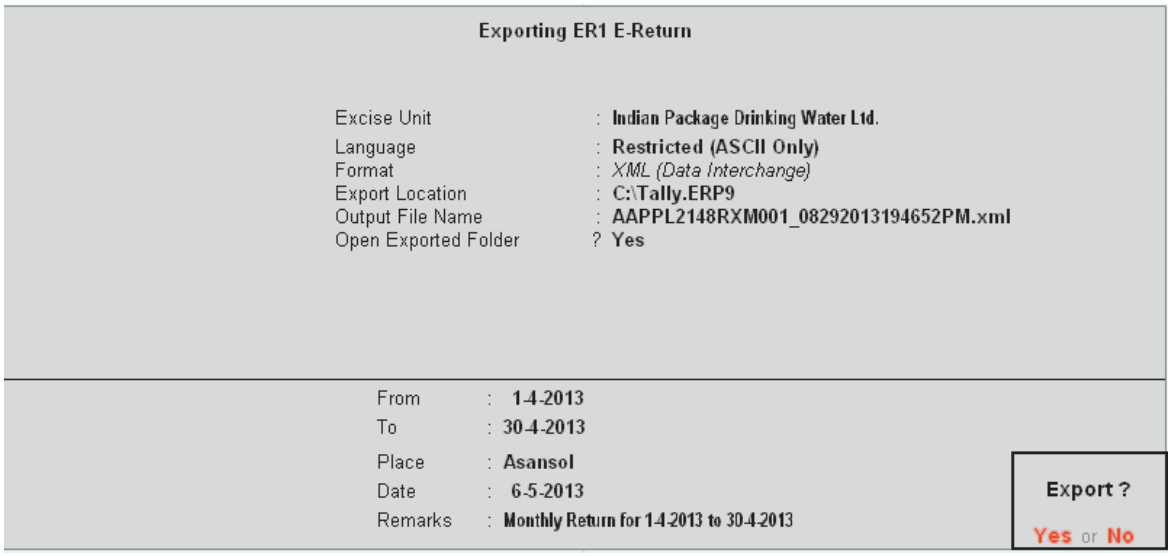
Place: In this field enter the place of generating the return.

Date: In this field enter the Date on which e-Return is generated

Remarks: In this field enter the details as Monthly Return for 1-4-2013 to 30-4-2013

Validation: This field will be displayed in Exporting ER1 E-Return screen only when the HSN code defined in Tariff Classification is not correct, If the finished goods cleared (sold) have Negative Stock, Stock Items without valid Reporting UOM and Excise sales recorded with Notification Number but the Notification Type is not defined.

The completed Exporting ER1 E-Return is displayed as shown:



Press Enter to export the file.

The exported file will be placed in the Tally Directory with the file name as specified above and ready for upload.

UNIT - 12

TALLY.ERP9 - REPORT

Financial Statements →

Financial Statements summarizes the individual transactions to show totals, ratios and statistics required by the users to analyze the company's financial data in a wide variety of ways. Broadly, financial statements are classified into following three major statements, which form part of the statutory requirements in most countries.

- Balance Sheet
- Profit & Loss A/c
- Trial Balance

1. All books are displayed as a monthly summary with opening and closing balances.
2. Select a month and press Enter to display all transactions for the month. The opening and closing balances as well as the total of all transactions are displayed.
3. Select a transaction to bring up the voucher. The voucher displays either in alteration mode or simply displays depending on your access rights.

A Balance Sheet is a financial statement that reports a firm's financial position at a specific time. The term balance sheet implies that a report shows the balance between two figures. It shows a balance between the assets and liabilities of a firm and the owner's funds. The fundamental accounting equation applicable is therefore, Assets = Liabilities + Owner's Equity.

To view the Balance Sheet:

Go to Gateway of Tally > Balance Sheet

Balance Sheet — **Test** — Ctrl + M

Liabilities	Test as at 31-Mar-2013		Assets	Test as at 31-Mar-2013	
Capital Account			**Current Liabilities**		**6,76,691.00**
Loans (Liability)			Duties & Taxes	*(-)7,524.00*	
Current Assets		**22,09,462.00**	Provisions		
Closing Stock	*18,07,984.00*		Sundry Creditors	*6,84,215.00*	
Sundry Debtors	*(-)2,24,720.00*		**Fixed Assets**		**2,67,500.00**
Cash-in-hand			*Addtion-Furniture*	*1,50,000.00*	
Bank Accounts	*6,26,198.00*		*Gross Block Furniture*	*2,00,000.00*	
Diff. in Opening Balances		**3,26,600.00**	*Provision for Depreciation on Furniture*	*(-)82,500.00*	
			Profit & Loss A/c		**15,91,871.00**
			Opening Balance		
			Current Period	*15,91,871.00*	
Total		**25,36,062.00**	**Total**		**25,36,062.00**

Press F12: Configuration and set the required parameters to display the Balance Sheet according to your preferences.

Note: Press F12: Configuration and set the required parameters to display the Balance Sheet according to your preferences.

Some of the Button Bar options are:

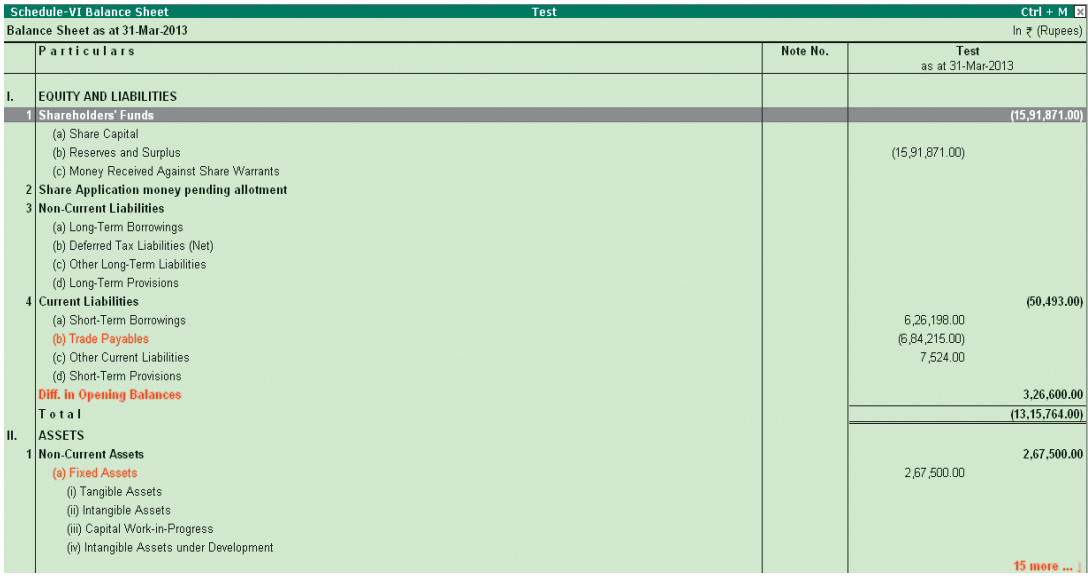
- Select F1:Detailed/Condensed to explode the summarized information.
- Change the date of the Balance Sheet using F2: Period.
- View different effect of different Stock Valuations on the Balance Sheet.
- Add up new columns to
- Display the Balance for different date to compare with current one
- Display the Balance Sheet of Another Company when more than One Company is opened
- Display the Balance Sheet in a different currency
- Display the Budget figures and analyze the variances

Schedule VI Balance Sheet→

A new button S: Schedule VI has been provided in Balance Sheet screen to view Schedule VI Balance Sheet in the right hand side of Balance Sheet display screen.

Clink on S: Schedule VI button of press Alt+S to view Schedule VI Balance Sheet

The Schedule VI Balance Sheet is displayed as shown:



Schedule-VI Balance Sheet — Test — Ctrl + M

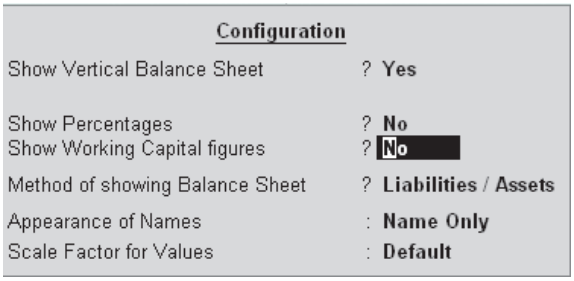
Balance Sheet as at 31-Mar-2013 — In ₹ (Rupees)

	Particulars	Note No.	Test as at 31-Mar-2013
I.	EQUITY AND LIABILITIES		
1	Shareholders' Funds		(15,91,871.00)
	(a) Share Capital		
	(b) Reserves and Surplus		(15,91,871.00)
	(c) Money Received Against Share Warrants		
2	Share Application money pending allotment		
3	Non-Current Liabilities		
	(a) Long-Term Borrowings		
	(b) Deferred Tax Liabilities (Net)		
	(c) Other Long-Term Liabilities		
	(d) Long-Term Provisions		
4	Current Liabilities		(50,493.00)
	(a) Short-Term Borrowings		6,26,198.00
	(b) Trade Payables		(6,84,215.00)
	(c) Other Current Liabilities		7,524.00
	(d) Short-Term Provisions		
	Diff. in Opening Balances		3,26,600.00
	Total		(13,15,764.00)
II.	ASSETS		
1	Non-Current Assets		2,67,500.00
	(a) Fixed Assets		2,67,500.00
	(i) Tangible Assets		
	(ii) Intangible Assets		
	(iii) Capital Work-in-Progress		
	(iv) Intangible Assets under Development		

15 more ... ↓

Show Vertical Balance Sheet→

By default, the Balance Sheet screen is displayed in the Horizontal form. However, you may configure the Balance Sheet to appear in Vertical form, by pressing F12: Configure and set Show Vertical Balance Sheet to Yes.

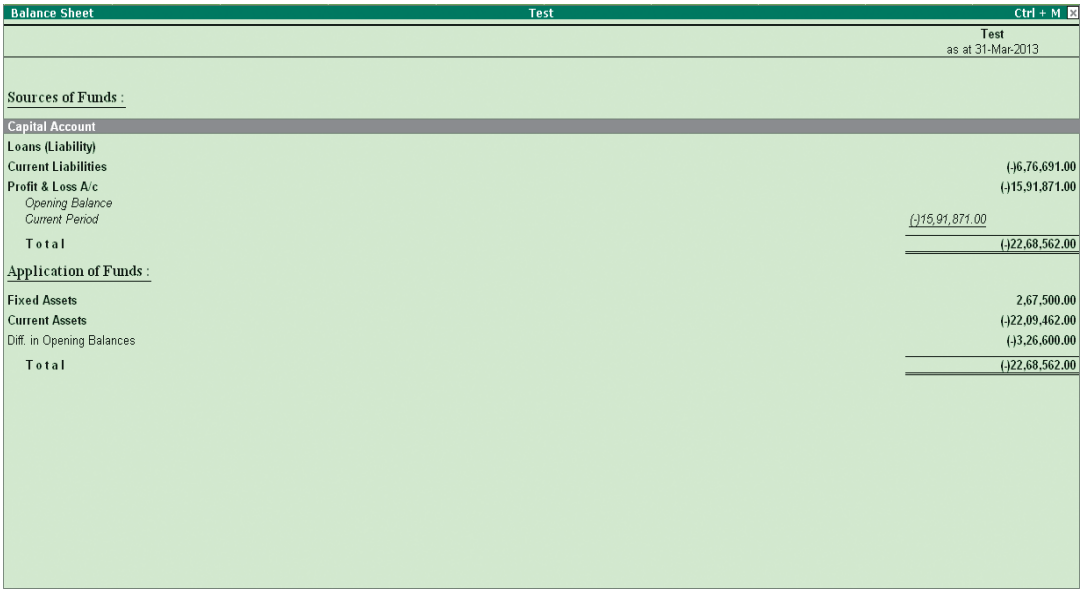


Configuration

Show Vertical Balance Sheet	? Yes
Show Percentages	? No
Show Working Capital figures	? No
Method of showing Balance Sheet	? Liabilities / Assets
Appearance of Names	: Name Only
Scale Factor for Values	: Default

Accept Save.

The Balance Sheet in **Vertical Form** showed as below:



Balance Sheet	Test	Ctrl + M
		Test as at 31-Mar-2013
Sources of Funds :		
Capital Account		
Loans (Liability)		
Current Liabilities		(-)6,76,691.00
Profit & Loss A/c		(-)15,91,871.00
Opening Balance		
Current Period	(-)15,91,871.00	
Total		(-)22,68,562.00
Application of Funds :		
Fixed Assets		2,67,500.00
Current Assets		(-)22,09,462.00
Diff. in Opening Balances		(-)3,26,600.00
Total		(-)22,68,562.00

Integrate Accounts with Inventory→

Effect on Balance Sheet and Profit & Loss Account

Integrate Accounts with Inventory in F11: Features (F1: Accounting Features) has a significant effect on the Balance Sheet and Profit & Loss Account.

- If Accounts with Inventory is set to Yes in F11: Accounting Features/ Inventory Features, the stock/ inventory balance figures are automatically updated from the inventory records. You may also drill down to Stock Register from the Balance Sheet.
- If Accounts with Inventory is set to Yes in F11: Accounting Features/ Inventory Features, the stock/ inventory balance figures are automatically updated from the inventory records. You may also drill down to Stock Register from the Balance Sheet.

Setting Closing stock manually in the Balance Sheet→

In Tally, the value of closing stock displayed in the Balance Sheet is based on the Costing Method defined for each Stock Item in the Stock Item Master. The general principle of accounting is to value the stock at purchase cost or market value, whichever is lower. Tally.ERP 9 allows you to enter the closing stock value manually.

For example, consider that the market value of stock on 31-12-2008 is ₹ 25,000. To show this amount as the closing stock value,

- Set Integrate Accounts and Inventory to No in F11: Features (F1:Accounting Features).
- Create a ledger Stock (under Stock-in-Hand).
- Create a ledger Stock (under Stock-in-Hand).

When the balances are carried forward to the next year, the opening value of stock would be taken as 25,000, if Integrate Account and Inventory option is set to No in F11: Features (F1:Accounting Features).

If this feature is set to Yes, the manual entry is not considered and the value is calculated automatically based on the Inventory values. Tally.ERP 9 allows the flexibility to toggle the option Integrate Accounts with Inventory to Yes or No.

Display Profit & Loss Account→

Profit and Loss Account or Income Statement is a periodic statement, which shows the net result of business operations for a specified period. All the expenses incurred and incomes earned during the reporting period are recorded in the Profit and Loss account or Income and Expenditure account.

The profit and loss account in Tally displays the information based on the default primary groups. It is updated instantly with every transaction/ voucher that is entered and saved. No special processing is required to produce a profit and loss account in Tally.

To view the Profit & Loss Account of ABC Company,

Go to Gateway of Tally→ Profit & Loss A/c

The Profit & Loss Account is displayed as shown:

Profit & Loss A/c — TEST OP — Ctrl + M

Particulars	TEST OP 1-Apr-2012 to 31-Mar-2013	Particulars	TEST OP 1-Apr-2012 to 31-Mar-2013
Opening Stock		Direct Incomes	1,51,59,803.00
Direct Expenses	53,65,304.00	Indirect Incomes	4,72,552.00
Indirect Expenses	74,96,554.00	Closing Stock	
Nett Profit	*27,70,497.00*		
Total	1,56,32,355.00	Total	1,56,32,355.00

The Profit & Loss account is generated and updated immediately from the date of opening of books till the date of last entry.

Press F2: Period to change the period as required. Press Alt+F1 for detailed

Click Alt+F1: Detailed, to view the Profit & Loss Account in detailed format.

Income/Expense Statement instead of P&L→

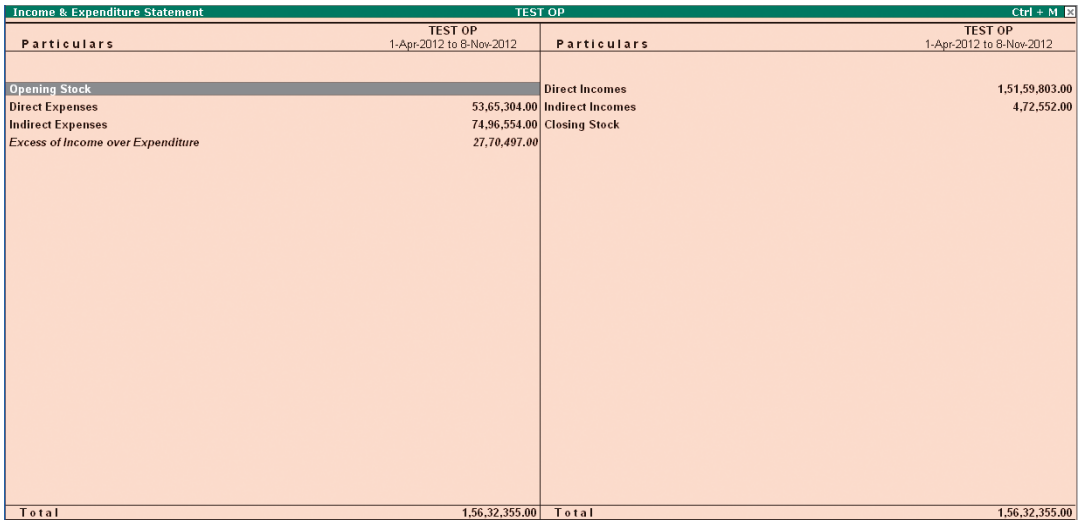
Account statements for Non-Trading Organizations:

Income/Expense Statements are appropriate for Non-Trading Organizations, which generally are not engaged in trading of goods or services and thus the books of accounts comprises of only the sources of Income and expenditure earned/incurred during a given period. This is useful for non-profit organizations such as Trusts, Educational Institutions, NGOs, and Hospitals etc.

You can toggle between Income / Expenditure Statement & Profit & Loss A/c, by pressing F11 feature and set Income/Expense Stmt instead of P & L to Yes or No.

The report menu will display Income & Expenditure A/c instead of Profit & Loss A/c.

The Income & Expenditure Statement is displayed as shown.



Income & Expenditure Statement — TEST OP — Ctrl + M

Particulars	TEST OP 1-Apr-2012 to 8-Nov-2012	Particulars	TEST OP 1-Apr-2012 to 8-Nov-2012
Opening Stock		Direct Incomes	1,51,59,803.00
Direct Expenses	53,65,304.00	Indirect Incomes	4,72,552.00
Indirect Expenses	74,96,554.00	Closing Stock	
Excess of Income over Expenditure	*27,70,497.00*		
Total	1,56,32,355.00	Total	1,56,32,355.00

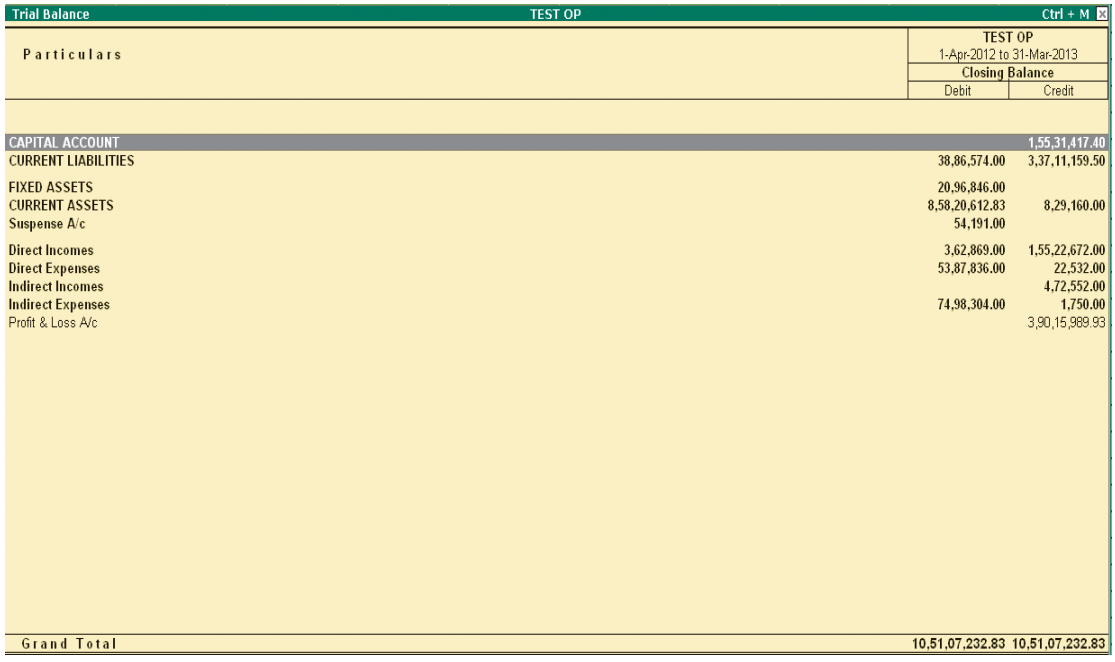
Display Trial Balance→

A Trial Balance is a summary of all ledger balances to check whether the figures are correct and balanced. Considering that the journal entries are error-free and posted correctly to the general ledger, the total of all debit balances should equal the total of all the credit balances.

In Tally, the matching of the Trial Balance is a foregone conclusion since all voucher entries are in Debit - Credit format and must balance at the entry point.

To view the Trial Balance

Go to Gateway of Tally > Display >Trial Balance



Trial Balance — TEST OP — Ctrl + M

Particulars	TEST OP 1-Apr-2012 to 31-Mar-2013 Closing Balance Debit	Credit
CAPITAL ACCOUNT		1,55,31,417.40
CURRENT LIABILITIES	38,86,574.00	3,37,11,159.50
FIXED ASSETS	20,96,846.00	
CURRENT ASSETS	8,58,20,612.83	8,29,160.00
Suspense A/c	54,191.00	
Direct Incomes	3,62,869.00	1,55,22,672.00
Direct Expenses	53,87,836.00	22,532.00
Indirect Incomes		4,72,552.00
Indirect Expenses	74,98,304.00	1,750.00
Profit & Loss A/c		3,90,15,989.93
Grand Total	10,51,07,232.83	10,51,07,232.83

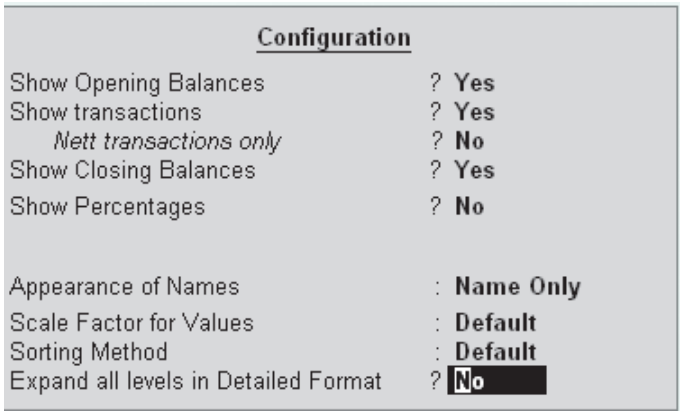
Tally shows group wise Trial Balance. Next level detail for a group can be exploded by pressing Shift+Enter. Details of all groups can also be obtained through configuration, except for groups behaving like sub-ledgers.

Select Alt+ F1: Detailed to break down the grouped information or simply drill down a Group for further detail.

Select F5: Led-wise to list all ledgers and their closing balances. The screen is displayed as shown.

This report shows the flow of the accounts from Opening Balance to the effect of transactions on Closing Balance.

Select F12: Configure and set the parameters as shown.



A Trial Balance can be shown with opening balance, transactions and closing balance or any one of these. Choosing transactions will give further liberty to restrict Net transaction (Net of Dr and Cr). Net transactions will be useful while viewing group summary for Expenditure groups / Income Groups.

The Trial Balance after configurations made is displayed as shown.

Trial Balance — TEST OP — Ctrl + M

Particulars	TEST OP 1-Apr-2012 to 31-Mar-2013			
	Opening Balance	Transactions Debit	Transactions Credit	Closing Balance
CAPITAL ACCOUNT	**1,64,26,519.40 Cr**	*9,25,202.00*	*30,100.00*	**1,55,31,417.40 Cr**
EMPLOYEES' GRATUITY FUNDS	26,14,010.00 Cr	9,25,202.00		16,88,808.00 Cr
INSTITUTE FUND	1,38,12,509.40 Cr		30,100.00	1,38,42,609.40 Cr
CURRENT LIABILITIES	**1,57,66,412.50 Cr**	*1,09,93,022.00*	*2,50,51,195.00*	**2,98,24,585.50 Cr**
FIXED ASSETS	**15,11,270.00 Dr**	*5,85,576.00*		**20,96,846.00 Dr**
ADDITION		5,85,576.00		5,85,576.00 Dr
GROSS BLOCK	15,11,270.00 Dr			15,11,270.00 Dr
CURRENT ASSETS	**6,96,97,651.83 Dr**	*7,39,88,602.00*	*5,86,94,801.00*	**8,49,91,452.83 Dr**
Sundry Debtors	3,88,163.00 Dr	6,56,786.00	8,33,839.00	2,11,110.00 Dr
CASH-IN-HAND	19,893.85 Dr	1,72,21,016.00	1,72,10,540.50	30,369.35 Dr
BANK ACCOUNTS	4,78,88,742.49 Dr	5,17,65,108.00	3,76,27,494.50	6,20,26,355.99 Dr
ACCRUED INTEREST (ASSETS)	32,66,836.00 Dr			32,66,836.00 Dr
CURRENT ACCOUNT (ASSETS)	1,18,84,687.00 Dr	1,17,124.00	3,22,300.00	1,16,79,511.00 Dr
LOANS AND ADVANCES (ASSETS)	49,27,478.00 Dr	26,37,019.00	5,86,427.00	69,78,070.00 Dr
PREPAID EXPENSES	65,284.00 Dr	16,953.00		82,237.00 Dr
Opening Stock				
STOCKS	2,10,668.00 Dr	15,74,596.00	21,14,200.00	3,26,936.00 Cr
DEFFERED REVENUE ASSETS	*7,07,570.00 Dr*			*7,07,570.00 Dr*
GRATUITY RECEIVABLE (LIC)	*2,48,418.00 Dr*			*2,48,418.00 Dr*
TDS RECEIVABLE/20905	*89,911.49 Dr*			*89,911.49 Dr*
Suspense A/c		*54,191.00*		**54,191.00 Dr**
Inactive Group		54,191.00		54,191.00 Dr
Direct Incomes		*99,38,056.00*	*2,50,97,858.00*	**1,51,59,803.00 Cr**
C.E. PROGRAMME Income		11,236.00	43,950.00	32,714.00 Cr
EXAMINATION & OTHER FEES		1,700.00		1,700.00 Dr
				34 more ...
Grand Total		***10,97,18,904.00***	***10,97,18,904.00***	

Budgets→

A **budget** is a plan prepared for the flow of funds in an organization. It contains financial guidelines for the future plan of action for a selected period of time.

A budget helps to refine goals and use funds efficiently. It provides accurate information for evaluation of financial activities, aids in decision making and provides a reference for future planning.

Multiple budgets can be created for specific purposes in Tally. Budgets for Banks, Head offices, Departmental budgets like Marketing Budgets, Finance Budgets, and so on, can also be created. The Budgeted figures in Tally can be compared with Actual figures and variance report can be generated.

In Tally, you can create, alter and delete a budget.

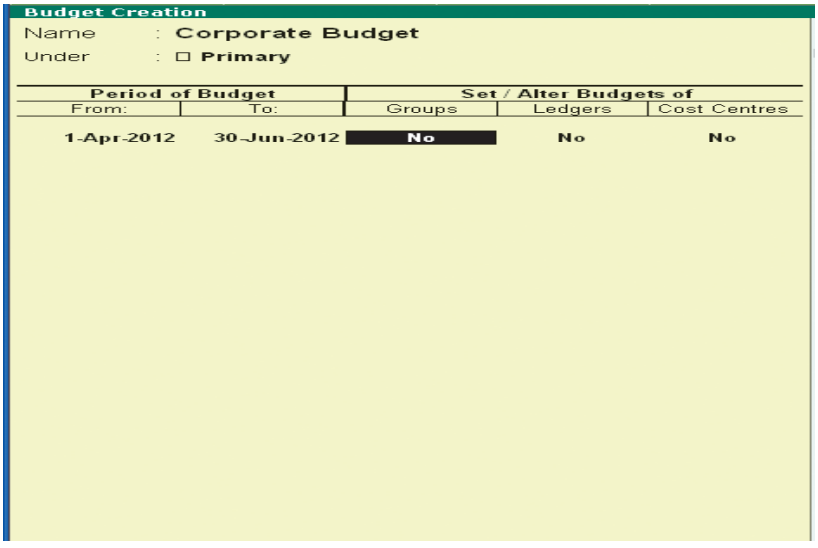
To activate the Budgets feature in Tally→ Select F11: Features → F1: Accounting Features → Set Maintain Budgets and Controls to Yes → Accept to save.

Creating a Budget→

To create a Budget in Tally → Go to Gateway of Tally → Accounts Info → Budgets → Create

In the Budget Creation screen enter a Name for your budget.

1. Select from the List of Budgets for Under field. You can have a hierarchical setup for budgets. In the List of Budgets, Primary is at the top of the hierarchy and you can create more primary budgets. Sub-budgets can be created under Primary budgets.
2. Enter the period of the budget in the From and To fields. The period entered can be a month, a year or any other period.
3. In Set/Alter Budgets of, select
   - Groups - To create a budget for a Group of ledger accounts.
   - Ledgers - To create a budget for Ledgers.
   - Cost Centres - To create a budget for Cost Centres.



Accept to save.

Altering a Budget→

You can modify a budget, using the alter option.

Go to Gateway of Tally → Accounts Info > Budgets → Alter

In the Budget Alteration screen, modify the fields as required. Change the period or change budgets of Groups, Ledgers and Cost Centres.

Deleting a Budget→

To delete a budget:

Go to Gateway of Tally → Accounts Info → Budgets → Alter → Press Alt+D.

Creating Budget for Groups→

In the Budget Creation/Alteration screen, set Yes in the Groups field, to set budgets for a group or group of ledgers.

Name : **Corporate Budget**
Under : **Primary**

Period of Budget		Set / Alter Budgets of		
From:	To:	Groups	Ledgers	Cost Centres
1-Apr-2012	30-Jun-2012	Yes	No	No

In the Group Budget screen, select a Group from the List of Groups and enter Account Name.

Enter the cost centre for a group in Cost Centres field, select Not Applicable, if the budget is not for a particular cost center.

In Type of Budget, select from the following two types→

On Nett Transactions→

Select this option to monitor the transaction amounts and not the balances. Nett is net of debits and credits for the specified period. Nett transactions Budgets specified for a period automatically gets apportioned over the period. i.e., When On Nett transactions Budgets are defined, the debit amount for the specified period after reducing the credits for the same period is considered without taking into account opening and closing balances. For example to compare transactions against budgets, especially revenue income and expenses On Nett Transactions can be selected.

On Closing Balance→

Select this option to monitor the balances of the Accounts and the not the transactions. i.e., each month will have the same budget value except that the actual Opening Balance is also taken into account. Budgets on Closing balances can be set for Bank Account Ledgers, Debtors Ledger balances and so on. For example to compare closing balance figures in final statements, especially Balance Sheet items like assets and liabilities, select Closing Balances.

Enter the budget amount in the Amount field.

Group Budgets Under 'Corporate Budget'
(From 1-Apr-2012 to 30-Jun-2012)

Account Name	Cost Centre	Type of Budget	Amount
Indirect Expenses	Not Applicable	On Nett Transactions	5,00,000.00
BANK	Not Applicable	On Closing Balance	20,00,000.00

Similarly you can create budget for Ledgers or for Cost Centers.

Viewing Budget Variance→

Budget Variance report can be viewed from Trial Balance, Group Summary, monthly summary etc. The Budget Variance button (Alt+B) is active, if Budgets feature is enabled and at least one budget created. Budget Variance displays Budgets, Actuals with percentage and Variance from the budget with percentage.

Budget Variance can be accessed from:

Gateway of Tally → Display → Trial Balance to display the Trial Balance screen

Or form

Gateway of Tally → Display → Account Books → Group Summary and select a group from List of Groups to display the Group Summary screen

Click on Budget Variance (Alt+B) from the toolbar to display the Budget Analysis screen.

Select from the List of Budgets for Budgets/Scenario.

Three columns display Budget, Actuals and Budget Variance, respectively.

Trial Balance — TEST OP — Ctrl + M

Code	Particulars	TEST OP 1-Apr-2012 to 8-Nov-2012 Corporate Budget Closing Balance Debit	Credit	TEST OP 1-Apr-2012 to 8-Nov-2012 Actuals Closing Balance Debit	Credit	TEST OP 1-Apr-2012 to 8-Nov-2012 Corporate Budget Variance Closing Balance Debit	Credit
	CAPITAL ACCOUNT				1,55,31,417.40		
	CURRENT LIABILITIES			38,86,574.00	3,37,11,159.50		
	FIXED ASSETS			20,96,846.00			
	CURRENT ASSETS	10,00,00,000.00		8,58,20,612.83 85.82%	8,29,160.00	1,41,79,387.17 14.179%	
	Suspense A/c			54,191.00			
	Direct Incomes			3,62,869.00	1,55,22,672.00		
	Direct Expenses			53,87,836.00	22,532.00		
	Indirect Incomes				4,72,552.00		
	Indirect Expenses	6,09,89,010.99		74,98,304.00 12.29%	1,750.00	5,34,90,706.99 87.705%	
	Profit & Loss A/c		6,09,89,010.99		3,90,15,989.93 63.97%		(-)2,19,73,021.06 (-)36.027%
	Grand Total	16,09,89,010.99	6,09,89,010.99	10,51,07,232.83 65.29%	10,51,07,232.83 172.34%	6,76,70,094.16	(-)2,19,73,021.06

Corporate budget Column displays the values of the Budget, which is defined.

Actuals Column displays the value of Actual Expenditure incurred.

Corporate Budget Variance displays the values of the Variance of the Actuals and Budgets. i.e.,

Budgets – Actual = Variance .

Cost Centres→

A Cost Centre is any unit of an organization to which transactions (generally, revenue) can be allocated. When only costs or expenses are allocated to these units, they are referred to as Cost Centres. When profits are also allocated to these units, they become Profit Centres. You can now obtain a Profit and Loss account of each such Profit Centre.

Cost Centre in Tally allows an additional dimension to a transaction where a Ledger account indicates the nature of the transaction. It does not readily disclose, except in the narration field, which part of the organization was involved in the transaction.

With the help of Cost Centres, a transaction can be allocated to it, which would then enable accumulation of the all transactions for that particular Cost Centre. Tally.ERP 9 gives you the Cost Centre break-up of each transaction as well as details of transactions for each Cost Centre.

Some examples of Cost Centres are:

- Departments of an organisation - Finance, Manufacturing, Marketing, and so on
- Products of a company
- Products of a company

Use of Cost Centres→

You can classify Cost Centres, just as how you classify Group/Ledger accounts. You can have Primary Cost Centres and several levels of Cost Centres under each Primary Cost Centre.

Consider the following example.

Primary Cost Centres → Finance, Manufacturing, Marketing.

Under Marketing, classify the company's sales executives as Cost Centres. This will help you track a sales executive's performance, in terms of cost and revenue generated.

You will then have the following Cost Centre structure:

Primary Cost Centre – Marketing →

Under Marketing:

- Salesman A
- Salesman B
- Salesman C

Allocate expenditure incurred on sales by the salesmen, as well as the sales generated by them, directly to their Cost Centres. The allocation is done at the time of voucher entry. This prevents allocation errors at the end of the period.

By allocating expenses and sales transactions to the salesmen, you are setting up a valuable information system that tracks the performance of your salesmen.

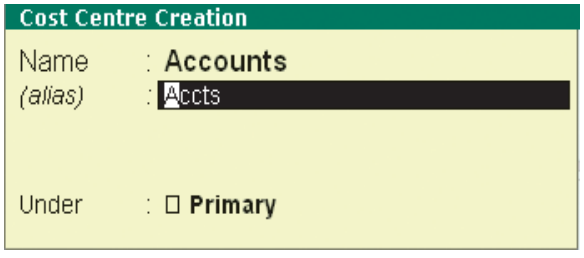
Creating a Single Cost Centre →

To create a Cost Centre, set Maintain Cost Centres to Yes in F11: Accounting Features. For parallel allocation of Cost, you can set More than ONE Payroll/Cost Category to Yes.

By default, Tally activates the Cost Centre feature for Ledger accounts under Sales Accounts, Purchase Accounts, Expense and Income groups.

Go to Gateway of Tally→ Accounts Info. → Cost Centres → Create (Single Cost Centre)

The Cost Centre Creation screen is displayed as shown.



A brief explanation on each of the fields in the Cost Centre Creation screen follows.

Name→ Enter the name of the Cost Centre in this field. For example, Name, function, activity, department, task and so on.

Alias→Enter an alternative name, if required. For example, a short name or a code number

Under→ Select the parent Cost Centre under which the Cost Centre is grouped or created from the List of Cost Centres. If you want the Cost Centre to be a Primary Cost Centre, select Primary from the list.

Displaying a Single Cost Centre→

Displaying a Single Cost Centre → Go to Gateway of Tally → Accounts Info. > Cost Centres → Display (under Single Cost Centre).

The Cost Centre Display screen appears. It is not possible to make any modifications to the Cost Centre master in the Display mode. You can only view the details in this mode.

Altering a Cost Centre→

To alter an existing Cost Centre → Go to Gateway of Tally> Accounts Info. → Cost Centres→ Alter (under Single Cost Centre) → Make the necessary changes and Accept to save.

Deleting a Cost Centre→

You can delete a Cost Centre from the Cost Centre Alteration screen by pressing ALT+D.

You can delete a Cost Centre only if

- It does not have any Cost Centres created under it.
- It is not used in any transactions.

Cost Categories→

Cost Categories are useful for organizations that require allocation of Revenue and Non-Revenue Items to parallel sets of Cost Centres. Cost categories facilitate third dimensional reporting of Expenditure and revenue. Some of the examples of Cost Categories can be Region wise or geography wise, Grade wise, Department wise and so on.

Use of Cost Categories→

By using Cost Categories you may allocate, in parallel, a transaction to more than one set of Cost Centres. The following example illustrates the use of Cost Categories.

The Cost Centres such as Marketing, Finance and Manufacturing can now belong to a category - Departments.

The Salesmen A, B and C can be Cost Centres under a Category - Executives.

Similarly, you can create a new Cost Category Projects under which Cost Centres such as Airport construction, Road construction and Buildings may be created. The classification appears as following:

Cost Categories	Departments	Executives	Projects
Cost Centre	Marketing	Salesman A	Airport Construction
	Manufacturing	Salesman B	Road Construction
	Finance	Salesman C	Buildings

Specify a Cost Category to allow allocation of only revenue items or items of both revenue and capital (Non-Revenue) nature. Here in this instance, enable Revenue Items and Non-Revenue Items to Yes for Departments and Projects Categories and only Allow Revenue Items for Executives.

By allocating expenses to parallel Cost Centres under different categories, you are simply assigning the amounts to them; the amount does not increase. Tally performs an automatic reconciliation on real-time basis, saving you the effort of reconciling Ledgers and Cost Centres.

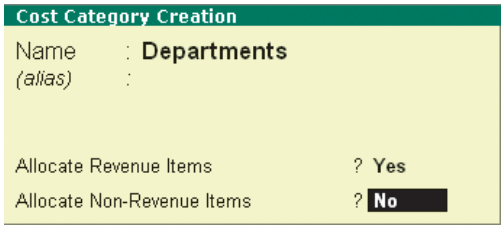
Creating a Single Cost Category→

To create a Cost Category, set Maintain Cost Centres to Yes in F11: Accounting Features and then set More than ONE Payroll/Cost Category to Yes.

This option is by default, set to No. When this option is set to Yes, Tally creates a single Cost Category called Primary Cost Category automatically and allows creation of Cost Centres under the Primary Cost Category. However, you may also create new Cost Categories or alter existing Cost Categories.

To create a Cost Category→ Go to Gateway of Tally → Accounts Info. → Cost Categories → Create (under Single Cost Category)

A brief description on each of the fields in the Cost Category Creation screen follows.



Name→

Enter the name of the Cost Category.

Allocate Revenue Items →

Set this option to Yes, to allocate all sales, purchase, expenses and income related transactions to Cost Centres created under this Cost Category. However, if you wish to allocate only capital/non-revenue items to Cost Centres created under this Cost Category, set this option to No.

Allocate Non-Revenue Items→

Set this option to Yes, to allocate transactions related to capital or non-revenue nature to Cost Centres created under this Cost Category. By default, this option is set to No.

Displaying a Single Cost Category→

To view the details of the selected Cost Category masters from this mode

Go to Gateway of Tally→ Accounts Info. → Cost Categories→ Display (under Single Cost Category) → Select a Cost Category from the List of Categories. The Cost Category Display screen is displayed.

Note: You cannot make any changes to the fields in the Display mode.

Altering and Deleting a Cost Categories in Tally follow the same steps as discussed earlier in Cost Centres.

Creating Cost Centres under Cost Categories→

Go to Gateway of Tally → Accounts Info. → Cost Centre → Create (under Single Cost Centres)

Category→

This field appears only when you have opted for More than ONE Payroll/Cost Category in F11: Features. Else, Tally automatically creates a Primary Cost Category to which all cost centres are assigned.

All the other fields are described in detail in the section Creating Cost Centres in Single mode

Displaying and Altering Cost Centres under Cost Categories in Single mode is similar to Displaying and Altering Cost Centres in Single mode explained previously. The only additional field is Category.

Display Ratio Analysis Report→

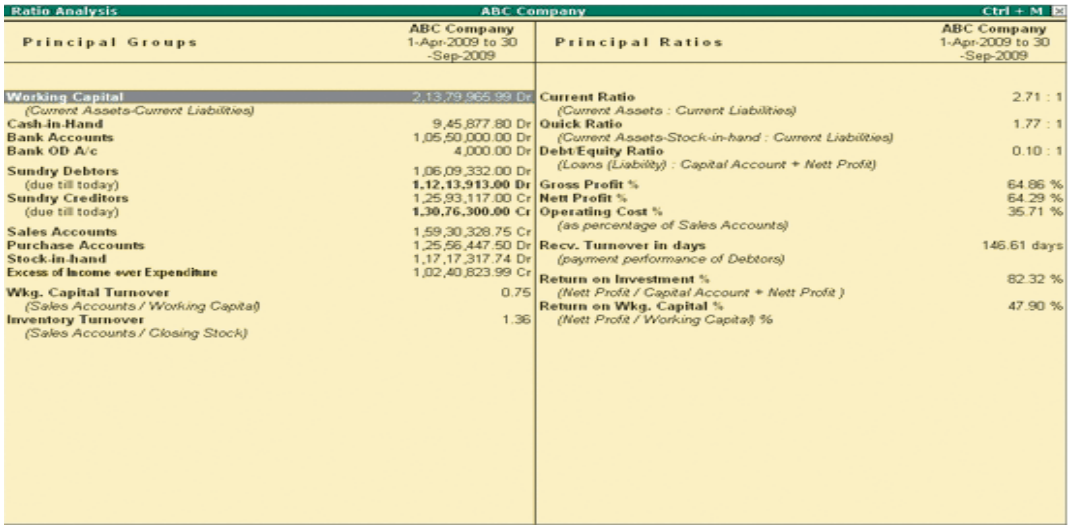
Ratio analysis is a powerful tool for financial analysis. A meaningful analysis of a financial statement is made possible by the use of ratios.

Ratios are a set of figures compared with another set. The comparison gives an understanding of the financial position of a business unit. There are a number of ratios which can be computed from a single set of financial statements. The ratios to be computed depend on the purpose for which these ratios are required. A single ratio may sometimes give some information, but to make a comprehensive analysis, a set of inter-related ratios are required to be analysed.

To view the Ratio Analysis→

Go to Gateway of Tally → Ratio Analysis

The Ratio Analysis screen is displayed as shown:



Ratio Analysis — ABC Company — Ctrl + M

Principal Groups	ABC Company 1-Apr-2009 to 30-Sep-2009	Principal Ratios	ABC Company 1-Apr-2009 to 30-Sep-2009
Working Capital	2,13,79,965.99 Dr	**Current Ratio**	2.71 : 1
(Current Assets-Current Liabilities)		*(Current Assets : Current Liabilities)*	
Cash-in-Hand	9,45,877.80 Dr	**Quick Ratio**	1.77 : 1
Bank Accounts	1,05,50,000.00 Dr	*(Current Assets-Stock-in-hand : Current Liabilities)*	
Bank OD A/c	4,000.00 Dr	**Debt/Equity Ratio**	0.10 : 1
Sundry Debtors	1,06,09,332.00 Dr	*(Loans (Liability) : Capital Account + Nett Profit)*	
(due till today)	**1,12,13,913.00 Dr**	**Gross Profit %**	64.86 %
Sundry Creditors	1,25,93,117.00 Cr	**Nett Profit %**	64.29 %
(due till today)	**1,30,76,300.00 Cr**	**Operating Cost %**	35.71 %
Sales Accounts	1,59,30,328.75 Cr	*(as percentage of Sales Accounts)*	
Purchase Accounts	1,25,56,447.50 Dr	**Recv. Turnover in days**	146.61 days
Stock-in-hand	1,17,17,317.74 Dr	*(payment performance of Debtors)*	
Excess of Income over Expenditure	1,02,40,823.99 Cr	**Return on Investment %**	82.32 %
Wkg. Capital Turnover	0.75	*(Nett Profit / Capital Account + Nett Profit)*	
(Sales Accounts / Working Capital)		**Return on Wkg. Capital %**	47.90 %
Inventory Turnover	1.36	*(Nett Profit / Working Capital) %*	
(Sales Accounts / Closing Stock)			

The screen is divided into two parts:

- Principal Groups
- Principal Ratios

The Principal Groups are the key figures that give perspective to the ratios.

Principal Ratios relate two pieces of financial data to obtain a comparison that is meaningful.

Principal Groups and key figures→

Working Capital→

The Net Working Capital is calculated by subtracting Current Liabilities from Current Assets. Financial Analysts often consider the total Current Assets as the Working Capital. This serves as a measure of how far the firm is protected from liquidity problems.

Cash in Hand and Bank Balances→

This data presents another perspective on the liquidity position.

Sundry Debtors→

(due till today)

The list of all the debtors and the total debts due as on the date of the statement, are displayed.

Sundry Creditors→

(due till today)

The list of all the creditors and the total credits due as on the date of the statement are displayed.

Sales and Purchase Accounts→

The Sales and Purchase Accounts, which collate the trading activity for the period, are displayed.

Stock in Hand→

This field displays the stock in hand as on the date of the report and together with Cash and Bank Balances and Debtors, completes the Current Assets aspect of the Working Capital.

Nett Profit→

This is derived from the Profit & Loss Account and is the profit after direct and indirect expenses.

Wkg. Capital Turnover→

(Sales Accounts/Working Capital)

This is an activity or efficiency ratio that shows the number of times the working capital has been rolled over during a particular period. It depicts how effectively the firm is using its working capital.

Inventory Turnover→

(Sales Accounts/Closing Stock)

This is an activity or efficiency ratio that shows the number of times the stock has been rolled over during the period of the report. It depicts how effectively the firm is using its inventories.

Principal Ratios→

You can compare Principal Ratios of your company over a certain period with industry averages as well as with ratios pertaining to other periods to assess current performance.

Current Ratio→

(Current Assets: Current Liabilities)

This indicates the solvency position of the enterprise. The ideal ratio is 2 under normal business conditions.

Quick Ratio→

(Current Assets – Stock in Hand : Current Liabilities)

This indicates the liquidity position of the enterprise. This ratio is useful in planning future cash requirements.

Debt Equity Ratio→

(Loans (Liabilities) : Capital + Net Profit)

This indicates the level of exposure to external borrowings and is a useful tool in determining the options of raising additional capital internally or externally.

Gross profit % →

(Gross Profit / total Turnover)

This indicates the percentage of profit earned from direct operations (manufacturing)., This ratio is useful, where an enterprise produces more than one product, in identifying the order of profitability and making decisions such as increasing production capacity, continuance of a product etc.

Net Profit % →

(Net Profit/ Total Turnover)

This indicates the percentage of net profit earned by the enterprise after considering all expenses of the enterprise. This is useful in identifying the overall profitability of the enterprise.

Operating Cost % →

(As percentage of Sales Accounts)

This is referred to as the percentage of operating cost with respect to the total turnover This ratio is useful in making decisions in the areas of cost control, cost reduction etc.

Receivables Turnover in days→

(Payment performance of Debtors)

This is an analysis of debtor wise payment performance and a useful tool in identifying the most preferred and least preferred customers or agents and planning the receivables collection process.

Return on Investment % →

(Nett Profit/Capital Account + Nett Profit) %

This is a useful tool in measuring returns expected from the project/product and plan additional capital infusion, increase in production capacity (subject to market demand) etc.

Return on working capital→

(Nett Profit/Working Capital) %

This is referred to as the percentage of net profit to working capital (current assets – current liabilities).

Working capital turnover ratio→

(Sales Account/Working Capital)

This indicates how effectively working capital is used in terms of turnover it can help to generate. It is a useful tool in identifying the level of deployment of funds with respect to sales.

Inventory turnover ratio→

(Turnover / inventory)

This indicates the relationship of inventory with respect to sales. This is a useful tool in identifying the extent of investment in stock and indicates:

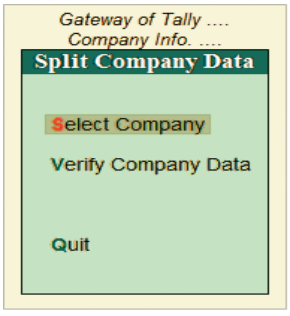
- Stock control measures whether to be taken in case of change in demand
- Procurement planning

Split Company Data→

The procedure to split data based on financial years is as follows:

Go to Gateway of Tally → F3: Cmp Info →Select Split Company Data.

The Split Company Data menu appears:



- Select the option Select Company
- Select the required company whose data has to be split from the List of Companies.
- Enter the required date from which you wish to split in the Split From field.

Tally will create two separate companies suffixing each company with the date from which it has been split.

- Accept to split the company data.

Tally recommends the Split from date to be based on the existing data. It is recommended that the Split from date is set as the beginning of the current financial year, even though Tally permits any date.

It is advisable to take a backup of the original data on to another media before splitting the company.

Remove the company which contained three years data as you may accidentally use it for entering the current data.

The split occurs in a set of two periods. Hence, start to split the company with the latest period. E.g., the data is stored in the same company for a period of three years commencing rather than storing data in three separate companies. Initially the user has to split the company for two periods between 01/01/2003 and 31/12/2005 and the other part is split for the remaining period.

Two new companies will be created between the periods 01/01/2003 and 31/12/2004, and 01/01/2005 and 31/12/2005, i.e., the historical data of one or more financial years will be preserved as one company and your current financial year as the other. There is normally no reason to split the prior years again into separate companies. Incase you wish to split the data for an earlier period, then repeat the above mentioned steps.

The user can display or print financial reports such as Trial Balance, Balance Sheet, Profit & Loss, Stock Summary etc., for each of the companies for the relevant periods and compare them for accuracy.

The user needs to alter the names of the two freshly created companies according to the requirement.

Split Data based on Financial Years→

Storing data in the same company for a few years has a lot of advantages, even though the data size increases which in turn affects the overall performance of the computer. Tally.ERP 9 allows the user to split the data based on financial years which will reduce the volume of the data, thereby reducing the load on the computer.

When the user splits the data based on different financial years, new companies are created for the respective split periods and the entire data is retained in the original company.

Important pre-split activity→

Before splitting the data the user must ensure that the following precautions are taken, failing which, could result in mismatched information:

- All unadjusted Forex Gains/Losses have been fully adjusted by journal entries. Verify that this item does not appear in the Balance Sheet.
- There are no Purchase Bills/Sales Bills due. Check the Profit & Loss Account and Inventory Statements – Purchase/Sales Bills Pending. The user has to account them to the respective party accounts or to respective Bills Pending Account.
- Ensure that a backup of the data exists.

Note: For users of Sales/Purchase Order Processing features: Open sales/purchase orders will not be carried forward on splitting. The user has to re-enter the outstanding orders after splitting the company. Similarly data pertaining to a cost centre is not carried forward.

Verify Split Data→

A utility that has the capability to detect possible errors that occur while splitting the data and also provides the user with possible solutions.

Developed with an objective to reduce the repeated occurrence of possible errors while splitting the data, this utility automatically detects possible errors in the data. On detecting these errors the system prompts the user to rectify them with possible solutions so that the errors will not reoccur in future. Users can opt to either resolve these errors manually or by using the helper available within this utility.

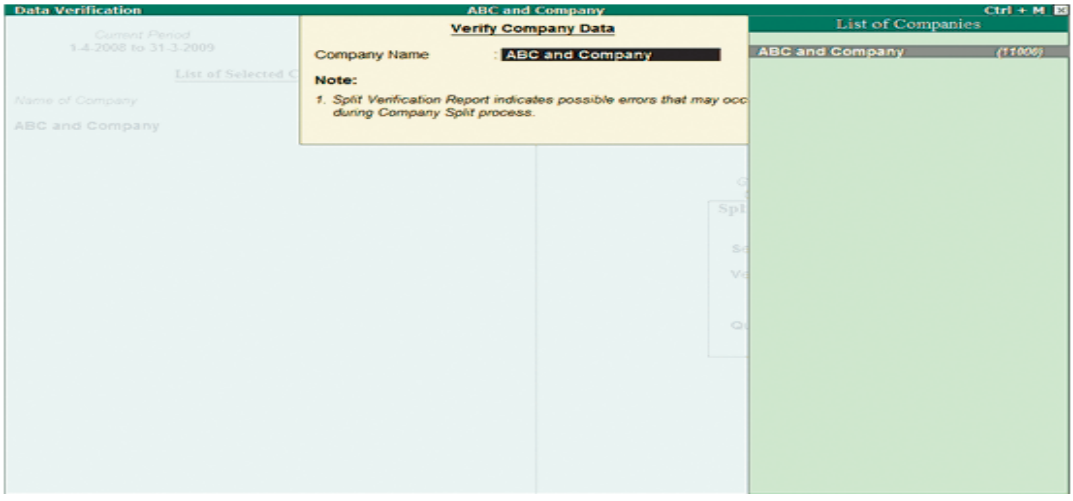
The Verify Split Data utility detects the possible error for:

- Units of Measurement incorrect for the Item
- Cost Centre does not belong to the category
- No Accounting Allocations
- Voucher Totals Do Not Match
- Cost Break-up total does not match

To start the data verification process follow the steps shown:

Go to Gateway of Tally → F3: Cmp Info → Split Company Data →Verify Company Data

The Data Verification for the selected company appears:



Export Data→

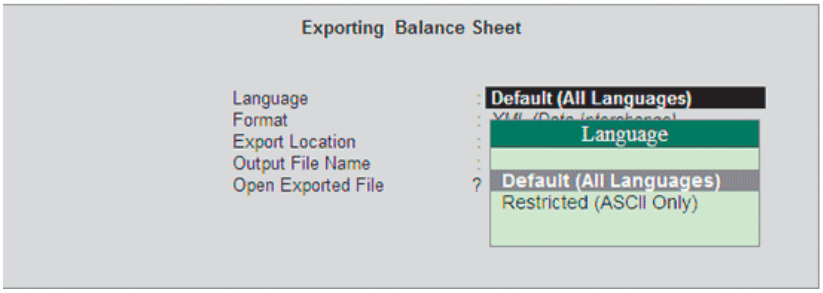
The Export option in Tally allows the user to export reports or data. The exported reports or data can be viewed or published using any one of the standard formats available. You can also import the same data into another company using Tally.

The user can open any report in Tally and click on the E: Export button or press Alt + E to export data.

The Report Generation screen is displayed with the export details. Press Yes to accept or press Backspace to change the export details:

Language→

Based on the option selected in the Language field, the user can export reports in English or any of the available Indian Language. When the user selects Default (All Languages) the report is exported in any available Indian Language. If the user selects Restricted (ASCII Only), the reports are exported in English only. However, the user has to select the appropriate display language before exporting.



Note: If the user selects Restricted (ASCII Only) Language and uses PDF /HTML Format to export reports of a company created using any one of the available Indian Languages (without English alias), the exported values will appear as Question Marks (?).

Formats→

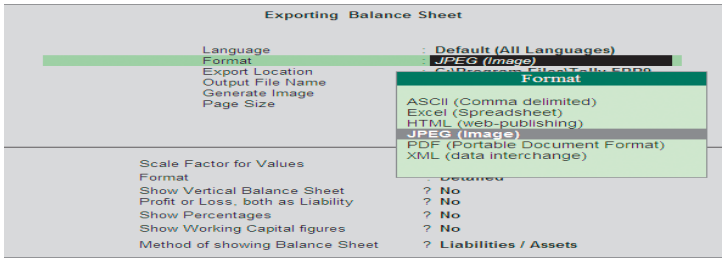
By default Tally supports the following export formats, to read more about the Export Formats click on one of the corresponding links:

- ASCII (Comma Delimited)
- Excel (Spreadsheet)
- HTML (Web Publishing)
- JPEG (Image)
- PDF (Portable Data Format)
- XML (Data Interchange)

Export Formats→

The Export functionality available in Tally allows the user to export data or report in any one of the standard available formats. Tally.ERP 9 allows the user to select the required format before exporting the data and based on the format selected the user needs to specify the resolution, page size and formatting.

Tally also allows you to export the data in non-editable formats such as JPEG and PDF formats. The JPEG format has the with dual facility, where the user can store the file in printable format or as an image.



ASCII (Comma Delimited)→

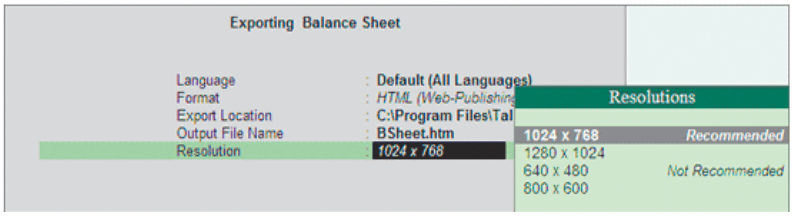
By selecting the ASCII (Comma Delimited) format, the user can export all the reports or data from Tally. The data exported is converted to plain text separated with commas and stored in a file with the extension .txt. This file format is widely used for emailing and used for importing data into another company using Tally.

Excel Spreadsheet →

The user can export data and reports generated in Tally to Excel by selecting the Excel (Spreadsheet) format. The report or data is put in columns and the file is saved with the extension .xls. Tally also gives the user an option to export data with formatting and background colour as it appears in Tally. The user can set the formatting and background colour in the Report Generation screen. The Excel file can be emailed as an attachment and also used to generate graphs for better presentation.

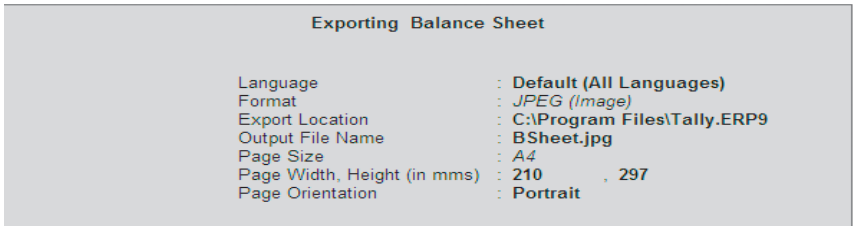
HTML (Web Publishing) →

On selecting the HTML (Web Publishing) format, Tally exports the data in HTML format retaining the colours and formatting. The file name has an extension .htm, It can be sent as an attachment and read using an internet browser. It is recommended to choose a higher resolution for better quality output.



JPEG (Image)→

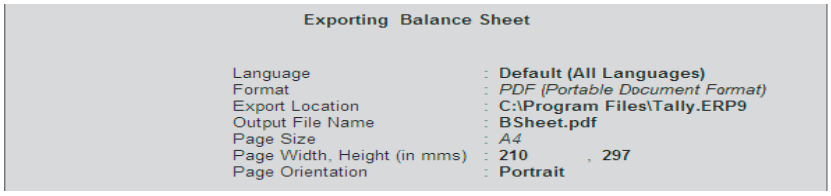
On selecting this format the specified report is exported as an image file which is stored with an extension .jpg in the specified folder. The image file generated is non-editable, platform independent and supports the highest level of compression. The user needs to specify the paper orientation and paper size, opting to store the report on a User defined or customized paper size, the user is required to specify the page width and height in millimeters. This image file can be mailed as an attachment to a recipient, viewed using an image viewer and printed.



PDF (Portable Document Format) →

The report is converted to a portable data format document which is independent of the application software, hardware and operating system. This document can be viewed using the Adobe Acrobat Reader commonly known as the PDF Reader. On exporting the data using PDF format, the file is stored in the specified location and assigned the extension .pdf. While configuring the system to export data to PDF it is necessary for the user to specify the paper orientation and paper size. On opting to store the report with User defined or customised paper dimensions, the user is required to specify the page

width and height in millimeters. This PDF file can be mailed as an attachment to the desired recipient and viewed using the Adobe Acrobat reader or PDF reader.



XML (data interchange)→

Extensible Markup Language (XML) is an extension of HTML. Using XML, data can be imported by other systems. An XML file from Tally has an XML envelope and formatted with XML tags to enable import into other systems. The destination system requires re-formatting of XSLT (XML Style Sheets) based on the inherent style used in Tally before importing the data. When two systems are running different versions of Tally, XML data can be directly imported using the import menu option, without re-formatting.

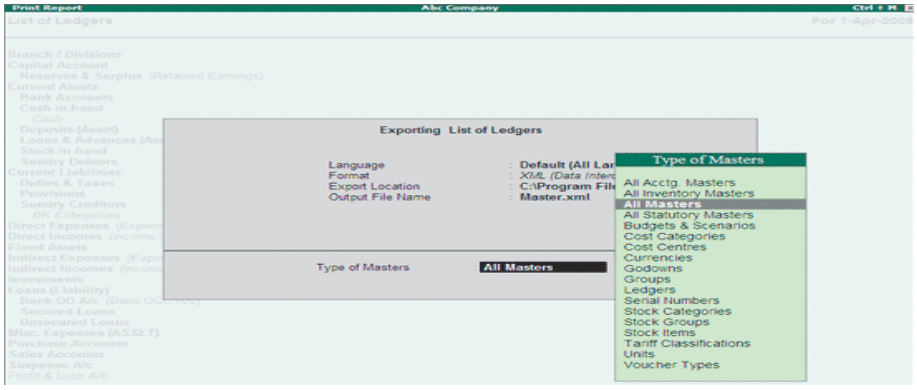
Export Data from Masters in Tally→

With the Export feature of Tally, you can export Tally data using the available formats. The exported data can be used by other programs. To export the Masters from Tally execute the following steps:

Go to Gateway of Tally → Display → List of Accounts

In the List of Accounts screen press E : Export.

- Select the Language in which you want the data to be exported.
- Select a format from the list of Formats available.
- Press Enter to accept the default Output Filename. In case you want to save the file in another folder then type the desired path and filename.



- Accept to export the Masters to a XML format file.

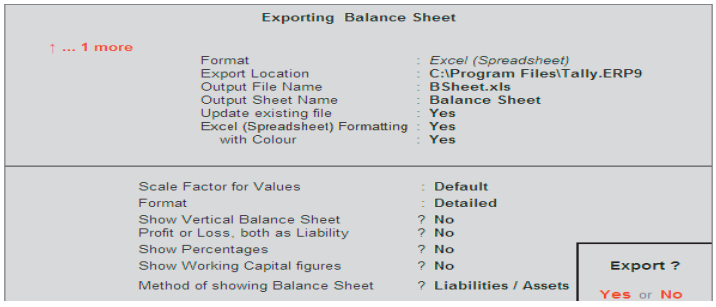
The exported file is saved in the default Tally folder or the specified folder.

Export to Excel →

Using the Export feature you can export Tally data to Excel. Data exported to Excel can be e-mailed as an attachment, used to generate graphs for better presentation and further analysis.

- Go to Gateway of Tally > Balance Sheet
- In the Balance sheet screen click E : Export or press Alt+E.
- Select the required language from the list of Languages displayed.

- Select a format from the list of Formats displayed.
- By default, the exported file will be stored in C:\Program Files\Tally.ERP 9 for Windows 7 and C:\ Tally.ERP 9 for Windows XP operating systems
- Press Enter to accept the default Output Filename or type the filename of your choice in order to save the file with a different name.
- Press Enter to accept the default Output Sheet Name.
- To update the existing file select Yes in Update Existing File.
- To format the contents of the file select Yes in Excel (Spreadsheet) formatting.
- Select Yes for the Field with Colour, to retain the background colour in the exported file.

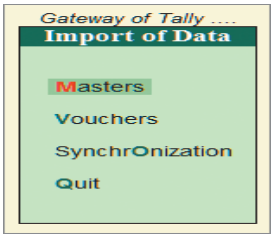


- Accept to export the Balance Sheet to an excel file.

The exported file is saved in the default Tally or the specified folder, you can use this file for further analysis.

Import Data→

In Tally you can import data from earlier versions of Tally, Tally and any third party application using the predefined format of XML.



To Import Data

- Go to Gateway of Tally → Import of Data
- The Import of Data menu is displayed as shown.

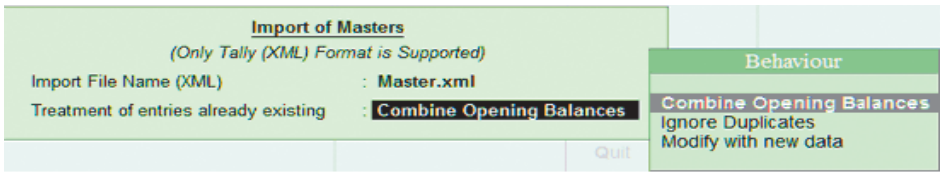
Import Masters→

To Import Masters execute the following steps:

Go to Gateway of Tally → Import of Data → Masters

- In the Import of Masters screen:
- Enter the required path and filename in the Import File Name (XML) field. If the file is located in the default folder, then you need to provide the filename only.
- In the field Treatment of entries already existing select the required Behaviour

- Combine Opening Balances: Select this option to import data of different branches and consolidate the opening balances. You can also select this option when the opening balances of existing masters are Zero and need to be overwritten by the balances in the data being imported.
- Ignore Duplicates Select this option to import new masters along with the existing masters in Tally ignoring the duplicates.
- Modify with New Data Select this option to replace the existing balances with those existing in the data imported and also override the other options available in Behaviour list.



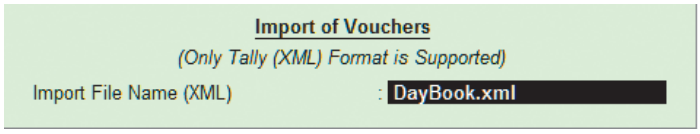
- Press Enter to Import Masters.
- Double click on Tally.imp file located in the Tally folder to view the import log.

Import Vouchers→

To import vouchers execute the following steps:

Go to Gateway of Tally → Import of Data → Vouchers

- In the Import of Vouchers screen, enter the required path and filename in the Import File Name (XML) field.



- Press Enter to import the Vouchers
- Double click on Tally.imp file located in the Tally folder to view the import log.

Merging Company Data→

Maintaining Group Company in Tally→

The books of Account of different companies belonging to the same management or owners are required to be consolidated to present the financial position of the group of companies as a whole. This is mandatory in many developed countries and currently shareholders would rather know the performance of the group as a whole and not the performance of individual constituent companies.

Tally simplifies the task of consolidation of accounts. You can consolidate the accounts of any number of companies as well as keep them separate.

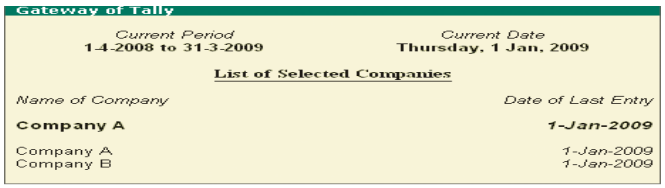
The first step is to create a Group Company, which is simply a name and identity given to the merged accounts of constituent (member) companies of the group. A group company may also include other group companies.

Note: Do not confuse the word Group to refer to a member of the group! It simply contains the consolidated accounts of member companies. In other words, it is the parent company – under which you have the individual companies.

Creating a Group Company→

A Group Company can be created only for companies that have already been loaded. Hence, you must first load the companies whose accounts are to be grouped. Select the companies using F1:Select Cmp button.

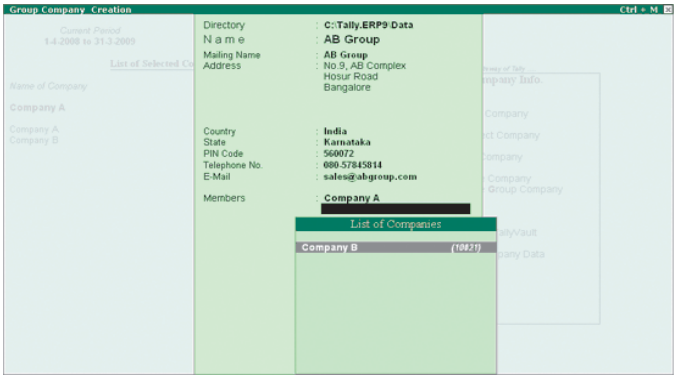
Tally now displays two company names in the Gateway of Tally.



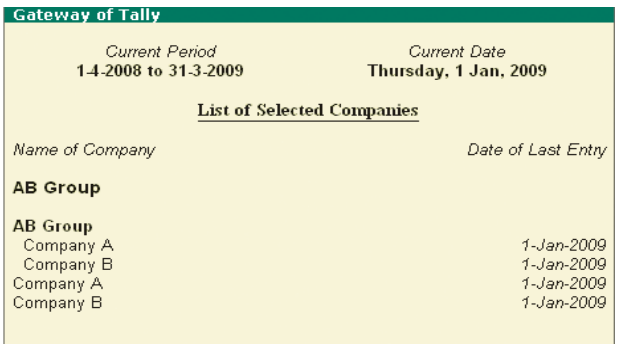
Note: The Company which is in bold, is the active company. Here, Company A is the active company.

Use Alt+F3 to get the company info Menu in which there is an additional option Create Group Company (this is available only when two or more companies are loaded).

Press Enter on Create Group Company. The Group Company Creation screen is displayed.



All the loaded companies are displayed under List of companies. Select the member companies from the List of companies and accept to Create the Group Company.



At the Gateway of Tally, Tally displays AB Group company and the member companies. You can close the member companies by pressing Alt+F1, so that only the Group Company is displayed in the Gateway of Tally.

Note→

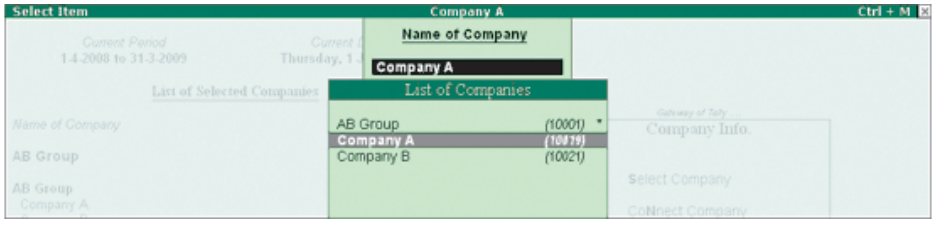
- Entering a Transaction is not possible in Group Company, that is, in AB Group company. [You have to enter the transaction in a member company only, that is, Company A or Company B]
- The Group company will give the summary (report) level consolidation and NOT transaction (voucher) level consolidation (that is, NO Merging of vouchers)
- The member companies of a Group Company should have the same Base Currency Symbol and Formal Name (you cannot group a company with $ as symbol with another company having ₹ as the currency symbol)

Altering a Group Company→

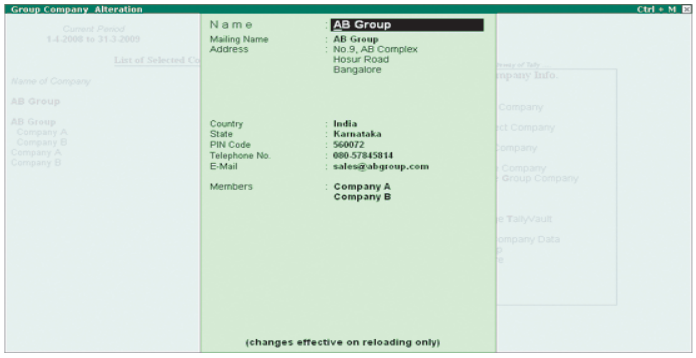
You can alter a Group company by editing the details or adding or removing the member companies.

Load the Group Company and from Gateway of Tally > Press Alt+F3 > Select Alter > Press Enter

Select Group Company [Group companies are marked with an asterisk]



The Group Company Alteration screen is displayed as shown:



Any modifications made will come into effect only on shutting the group company and then reloading it.

Points to remember:

- The Group Company must contain at least two members.
- It is possible to combine accounts of different companies.
- Create as many Group companies as you need.
- A constituent company can be a member of more than one group.
- A group company can also be a constituent of another group company.

Note→

- It is advisable not to delete the member company, which belongs to Group Company.
- If the member company has a password then without entering the password the Group Company cannot be opened.

- Where the member companies have the same Name of User and Password, user is required to provide the login details only once. This will automatically open all the member companies. Where only select member companies have the same login details, but they are not listed one after the other, Name of User and Password will have to be provided individually.

Enabling VAT in Tally→

To enable VAT in Tally

Go to Gateway of Tally → F11: Features→ F3: Statutory & Taxation

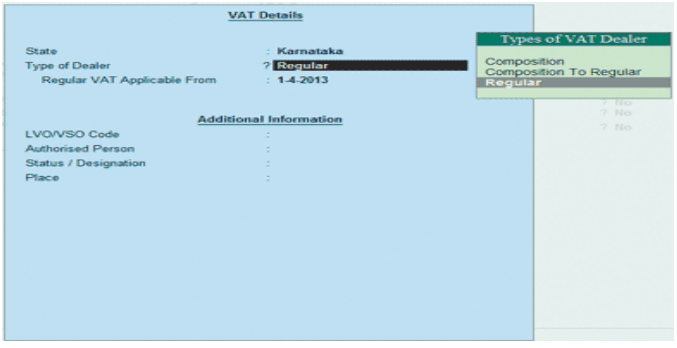
In the Statutory & Taxation Features,

- Set Enable Value Added Tax (VAT) to Yes
- Enable Set/Alter VAT Details

- Press Enter to view the Company VAT Details screen

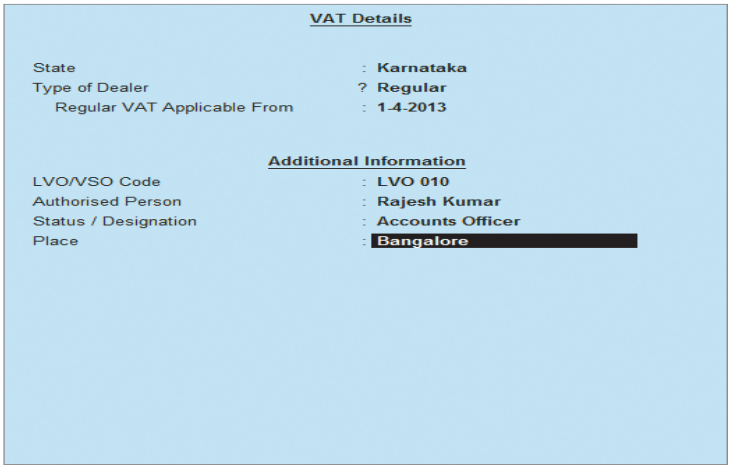
Note: The procedure for providing the appropriate details in respective fields of Company VAT Details screen is given with respect to Karnataka State. You can select the required state from the List of States displayed to import the state-specific statutory masters.

- In the Company VAT Details screen, specify the VAT Details and return form specific Additional Information.
- Under VAT Details section:
  - Select the State as Karnataka
  - Select the Type of Dealer as applicable based on the type of registration made by the dealer's with the VAT Department. In this section, the procedure pertaining to Regular dealer is being explained. Hence, select the Type of Dealer as Regular



  - Enter the date from which the VAT provisions are applicable for the dealer in the Regular VAT Applicable From field

- Under Additional Information section:
  - LVO/VSO Code: Enter the Local VAT Office / Local Sub-VAT Office code in this field.
  - Authorised Person: Enter the Name of the person authorised to sign the return form.
  - Status/Designation: Enter the status/designation of the authorized person in this field.
  - Place: Enter the name of Place where the return is being filed.



Press Enter to save the details and return to the Company Operations Alterations screen.

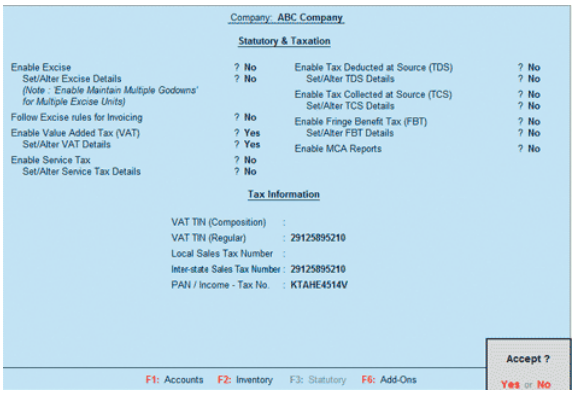
The details entered in the additional information fields will be captured in the Report Generation screen of return forms and annexures.

In the Report Generation screen of Return Forms and Annexures, the details in the fields - Authorised Person, Status/Designation and Place can be changed as per requirement. On exiting the screen, the temporarily modified details will not be saved. Every time the report is generated, the information entered in the Company VAT Details screen of F3: Statutory & Taxation Features will be displayed.

Note: In the Regular VAT Applicable From field, the date as entered in the Books beginning from field, of the Company Creation screen will be displayed by default. In case where the dealer's date of registration is different from the Books beginning date, the same needs to be entered in this field.

The procedure for providing the appropriate details in respective fields of Company VAT Details screen is given with respect to Karnataka State. The dealer can select the required state from the List of States displayed to import the state-specific statutory masters.

- A brief description on the fields pertaining to Tax Information that appears in this screen is given below.
  - VAT TIN (Composition): This field will be skipped on selecting the Type of Dealer as Regular. The VAT TIN can be entered in this field only when the Type of Dealer is selected as Composite.
  - VAT TIN (Regular): Enter the Tax Identification Number (TIN) in this field. The TIN is 11 digit number.
  - Local Sales Tax Number: This field will be skipped on selecting the Type of Dealer as Regular. This number will be provided only for dealer who does not posses a VAT/TIN.
  - Inter-State Sales Tax Number: Enter the Inter-State Sales Tax Number
  - PAN/Income - Tax No.: Enter the Permanent Account Number in this field. The PAN is a 10 digit alphanumeric number.

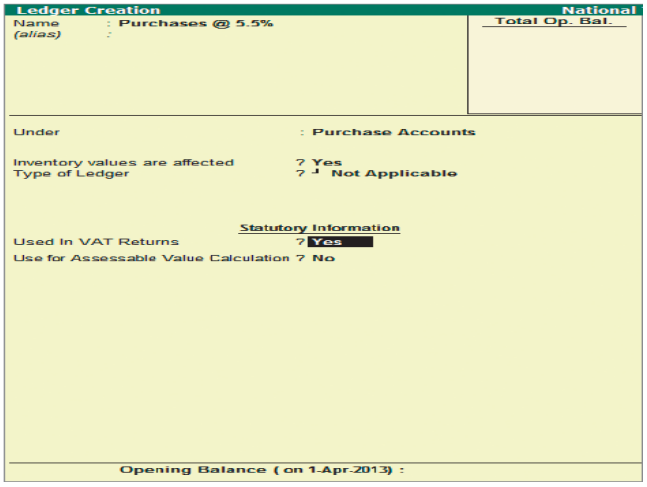


Purchase Ledger→

To create a Purchase Ledger:

Go to Gateway of Tally→Accounts Info. → Ledgers → Create

- Enter the Name of the Purchase Ledger
- In the Under field, select Purchase Accounts from the List of Groups
- Set the field Inventory values are affected to Yes
- Select the Type of Ledger as Not Applicable
- Set the field Used in VAT Returns to Yes
- Select the required VAT/Tax Class from the list displayed
- Accept the purchase ledger.



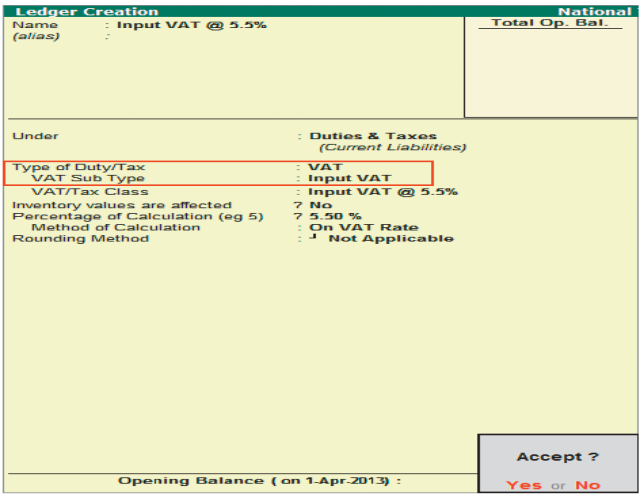
Input VAT Ledger →

To create an Input VAT Ledger,

Go to Gateway of Tally →Accounts Info. → Ledgers → Create

- Enter the Name of the Input VAT ledger
- In the Under field, select Duties & Taxes from the List of Groups
- Select VAT in the Type of Duty/Tax field
- In VAT Sub Type select Input VAT from the List of VAT SubTypes screen

- Select the input VAT classification in the VAT/Tax Class field



The Percentage of Calculation and the Method of calculation will be displayed based on the VAT/Tax Class selected

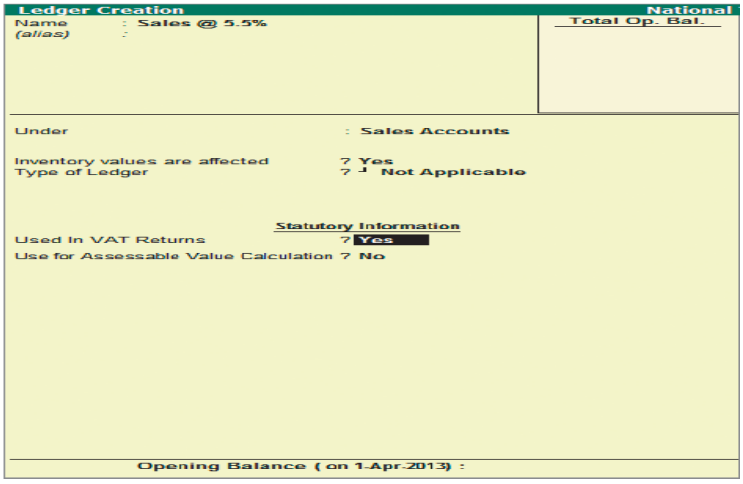
- Accept the Input VAT ledger.

Sales Ledger→

To create a Sales Ledger,

Go to Gateway of Tally → Accounts Info.→ Ledgers → Create

- Enter the Name of the Sales Ledger
- In the Under field, select Sales Accounts from the List of Groups
- Set the field Inventory values are affected to Yes
- Select the Type of Ledger as Not Applicable
- Set the field Used in VAT Returns to Yes
- Select the required VAT/Tax Class from the list displayed
- Accept the sales ledger.

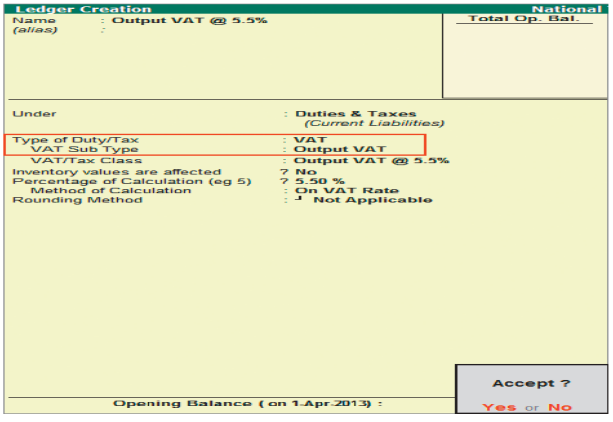


Output VAT Ledger→

To create an Output VAT Ledger,

Go to Gateway of Tally → Accounts Info. → Ledgers → Create

- Enter the Name of the Output VAT ledger
- In the Under field, select Duties & Taxes from the List of Groups
- Select VAT in the Type of Duty/Tax field
- In VAT Sub Type select Output VAT from the List of VAT SubTypes screen
- Select the output VAT classification in the VAT/Tax Class field
- The Percentage of Calculation and the Method of calculation will be displayed based on the VAT/Tax Class selected.
- Accept the output VAT ledger.



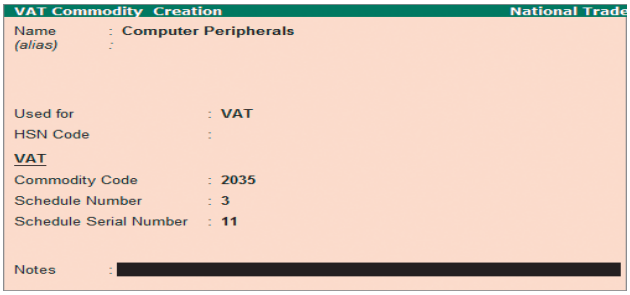
Stock Item→

Creation of VAT Commodity→

To create a VAT Commodity,

Go to Gateway of Tally → Inventory Info.→ VAT Commodity → Create

- Enter the Name of the VAT Commodity
- Select VAT in the Used for field
- On selecting VAT in Used for field, the cursor will skip HSN Code and prompt to enter the information under VAT section
- Under VAT section, enter the Commodity Code, Schedule Number and Schedule Serial Number as applicable.
- Enter the Notes if required and accept the VAT Commodity Creation screen.

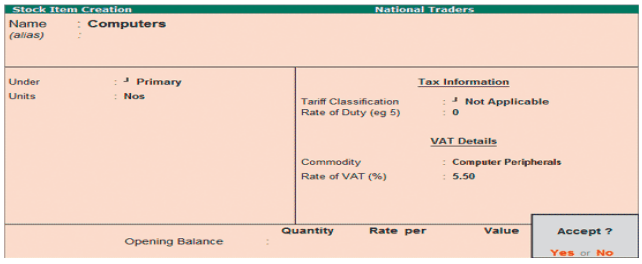


Creation of Stock Item →

To create a Stock Item,

Go to Gateway of Tally → Inventory Info. → Stock Items → Create

- Enter the Name of the stock item.
- Select the group name in the Under field.
- Select the unit of measurement of the stock item in the Units field.
- In the Commodity field, select the required VAT Commodity. The VAT Commodity Code will also be displayed if entered while creating the VAT Commodity along with the Commodity Name in the List of VAT Commodities
- Enter the Rate of VAT for the stock item.
- Enter the Opening Balance (quantity and rate of the stock item), if any.
- Press Y or Enter to accept and save.

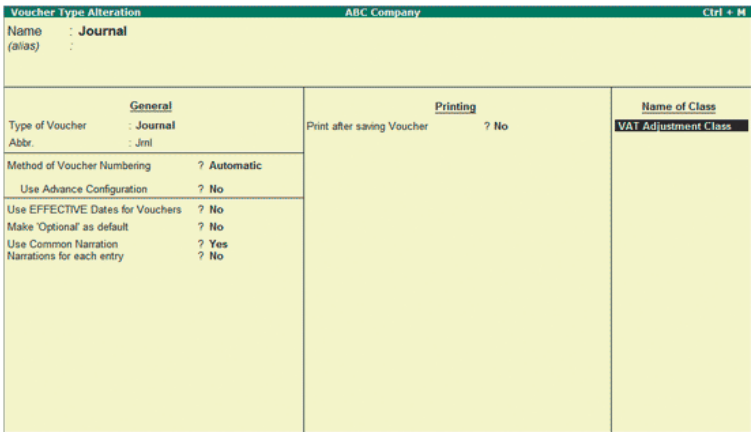


VAT Adjustment Class for Journal →

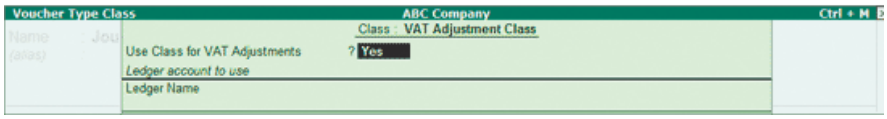
To create a VAT Adjustment Class,

Go to Gateway of Tally → Accounts Info. → Voucher Types → Alter → Journal

- In the Voucher Type Alteration screen, enter the Name of Class, for e.g., VAT Adjustment Class.



- Set Use Class for VAT Adjustments to Yes.



- Press Enter to go back to Voucher Type Alteration screen.
- Accept the journal Voucher Type Alteration screen.

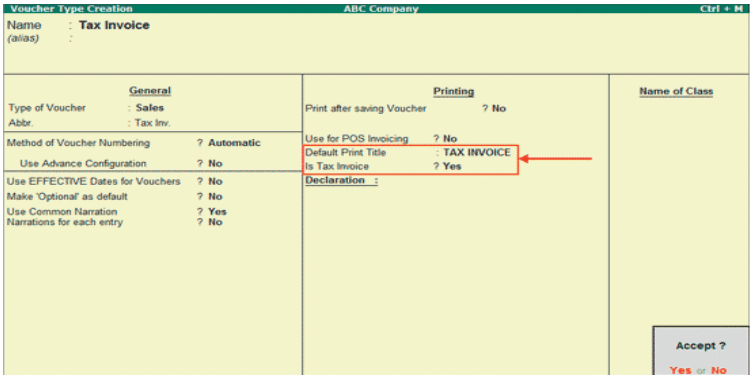
Tax Invoice→

The regular sales invoice can be used to record the sale of taxable goods. In case where separate tax invoice is required for identifying the taxable sales made, the same can be created and used for recording the transactions attracting VAT.

To create a Tax Invoice Voucher Type:

Go to Gateway of Tally → Accounts Info. → Voucher Types → Create

- Enter the Name of the Voucher Type, for e.g., Tax Invoice
- Select the Type of Voucher, for e.g., Sales from the List of Voucher Types
- In the Abbr. field, you may abbreviate the voucher type as per your requirement or retain the same
- Select the Method of Voucher Numbering as Automatic
- Set Print after saving Voucher to Yes or No as applicable.
- Enter the Default Print Title as TAX INVOICE
- Set the field Is Tax Invoice to Yes



- Press Y or Enter to accept and save the Tax Invoice.

Purchase Invoice→

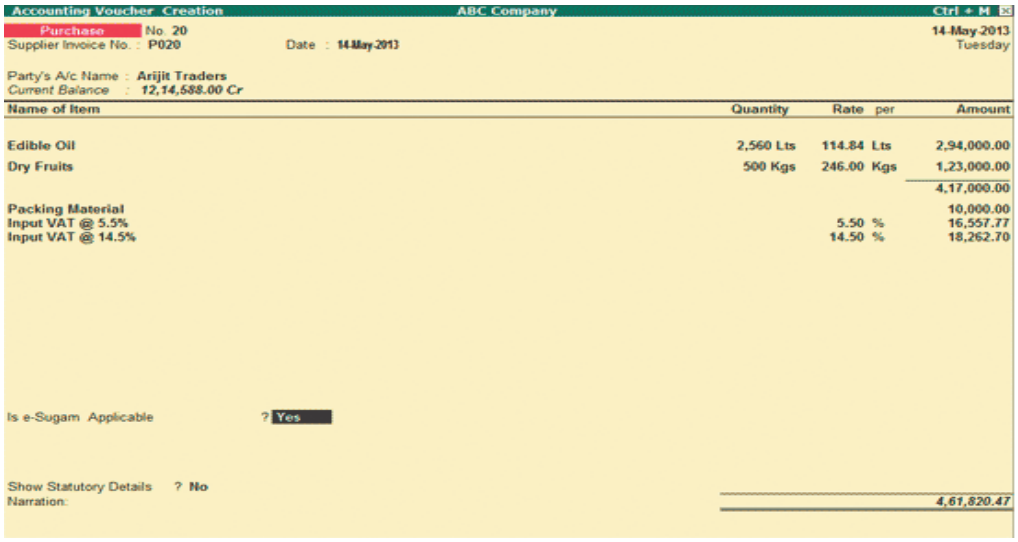
To create purchase invoice for purchase of taxable goods,

Go to Gateway of Tally → Accounting Vouchers → F9: Purchases

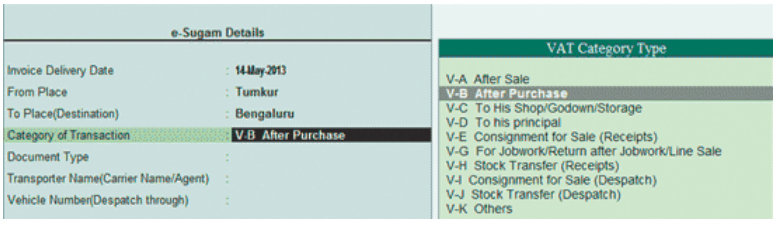
Press F12: Configure and set Use Common Ledger Account for Item Allocation to No.

- Select the Party's A/c Name from the List of Ledger Accounts.
- Select the stock items from the List of Items
- Enter the Quantity and Rate. The amount is automatically displayed in the Amount field.
- In the Accounting Details screen, select the purchase ledger with the required VAT/tax class.
- On selecting the purchase ledger predefined with VAT/Tax class, the same will be displayed in Accounting Details screen. Else, the VAT/Tax class has to be selected if it is not predefined in the purchase ledger master. On selecting Not Applicable in VAT/Tax class field, the error message is displayed as - VAT/Tax Classification not Selected.
- Select an expense ledger grouped under Direct Expenses by setting the option Use for Assessable Value Calculation to Yes with the Method of Apportioning to be made, Based on Value. Enter the expense amount.
- Select the appropriate Input VAT ledgers from the List of Ledger Accounts. The amount of Input VAT gets calculated on the aggregate of assessable value and the amount apportioned for the expense ledger.

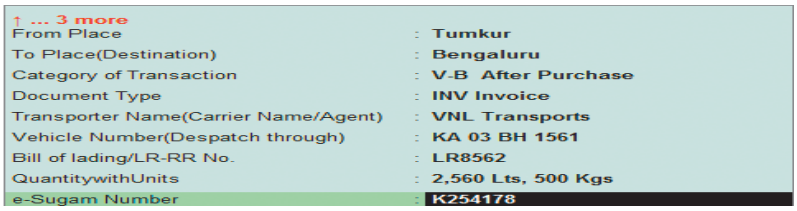
- Set Is e-Sugam Applicable to Yes.



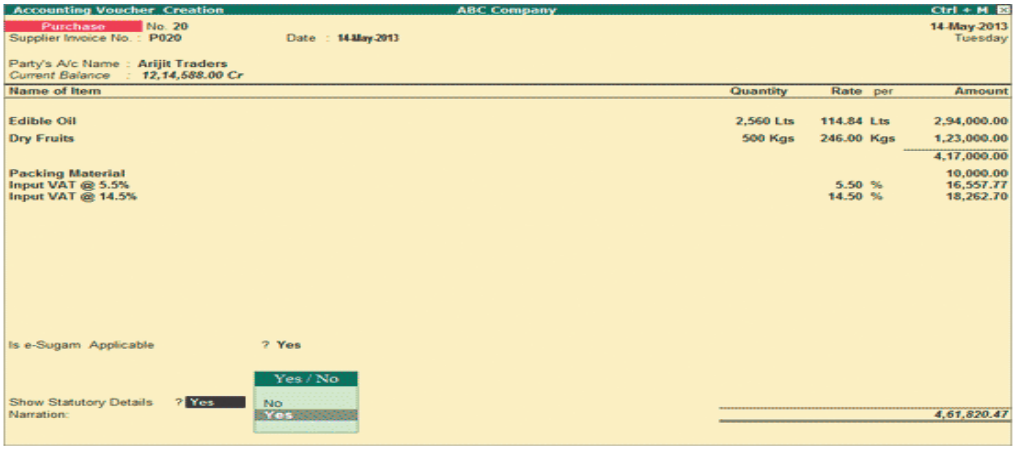
- The e-Sugam sub-screen will be displayed for entering the details pertaining to:
  - Invoice Delivery Date: The invoice date will be captured here.
  - From Place: Enter the place from where the goods are dispatched.
  - To Place (Destination): Enter the name of place where the goods are to be delivered.
  - Category of Transactions: The category of transactions as listed in the e-Sugam entry form in the Department website gets displayed as list of VAT Category Type. Select the required category based on the nature of transaction.



- Document Type: Based on the Category of transaction selected the Document Type gets displayed in this field. On selecting the following category, two document types get displayed for selection. The required document needs to be selected here:
- For the category - V-G For Jobwork/Return After Jobwork/Line Sale, the Document types - LJV Consignment for Sale (Receipts) and OTH Others get listed.
- For the category - V-K Others, the Document types - LJV Consignment for Sale (Receipts) and OTH Others get listed.
- Transporter Name (Carries Name / Agent): Enter the name of transport service used by seller to dispatch goods.
- Vehicle Number (Dispatch through): Enter the Vehicle Number here.
- Bill of lading/LR-RR No.: Enter the bill of lading/LR-RR number
- Quantity with Units: The quantity entered for each stock item will be captured along with the respective unit of measurement.
- e-Sugam Number: The unique number displayed in the e-Sugam acknowledgement obtained on uploading dealer TIN with the transportation details before dispatch of these goods needs to be entered here. The seller of goods will inform the number to the purchaser.



- Press Enter to return to purchase invoice creation screen.
- Set Show Statutory Details field to Yes if you want to view the purchase details with the tax break-up.



- Press Enter to view the Statutory Details screen
- Press Alt+F1 to view purchase value and tax break-up in detailed mode. The value of expense ledger is apportioned to the item value. The input VAT is calculated on the apportioned amount.
- Accept the Statutory Details screen and the purchase invoice.

Recording Taxable Sales & Printing Company Logo in Tax Invoice →

To create a Sales voucher for Taxable goods,

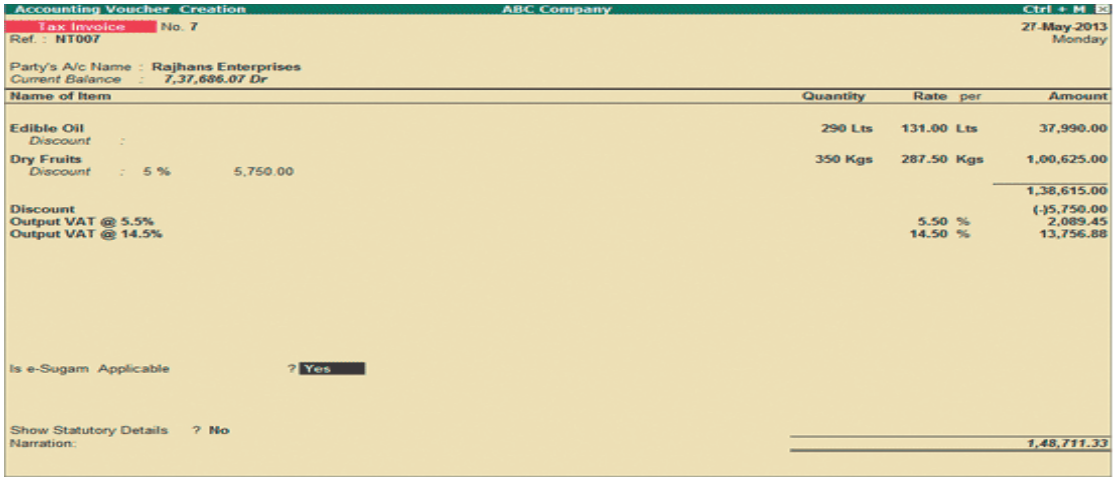
Go to Gateway of Tally → Accounting Vouchers → F8: Sales → Select Tax Invoice from the List of Types

- Press F12: Configure and set Use Common Ledger Account for Item Allocation to No.
- Enter the reference in the Ref. field, if required
- Select the Party's A/c Name from the List of Ledger Accounts
- Select the stock items from the List of Items
- Enter the Quantity and Rate, the amount is automatically displayed in the Amount field
- On selecting the sales ledger predefined with VAT/Tax class, the same will be displayed in Accounting Details screen. Else, the VAT/Tax class has to be selected if it is not predefined in the sales ledger master. On selecting Not Applicable in VAT/Tax class field, the error message is displayed as - VAT/Tax Classification not Selected.
- Additional Ledger amount in sales ledger:
  - In case where additional expense ledger value is to be apportioned to all stock items, select an expense ledger grouped under Direct/Indirect Expenses by setting the option Use for Assessable Value Calculation to Yes with the Method of Apportioning to be made, Based on Value in the ledger master. Enter the expense amount.

- The discount if any, entered while invoicing needs to be captured in the appropriate field of Form VAT 100 of Karnataka, so the facility is provided to create discount ledger and capture the discount value in the Form. To enter discount amount for Karnataka VAT enabled company, press F12: Configure and set the option - Activate Cash/Trade Discount to Yes. Enter the discount percentage for the second stock item. Select the Discount ledger grouped under Indirect Expenses/Incomes and predefined with Type of Ledger as Discount in the ledger master. The Discount entered for the second stock item appears here with a negative sign.

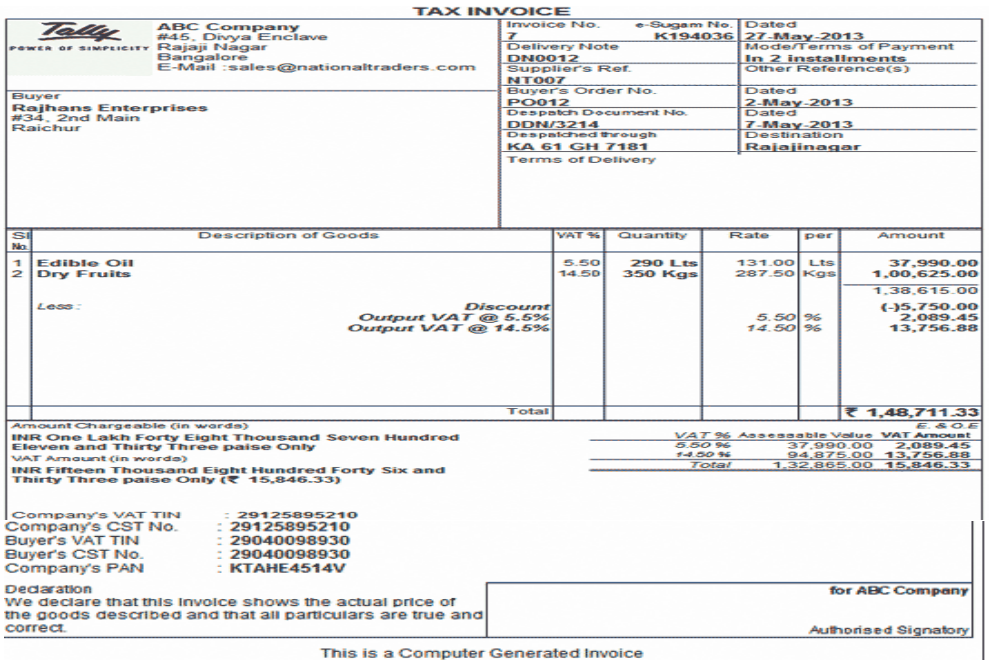
- Select the appropriate Output VAT ledgers from the List of Ledger Accounts. The amount of output VAT is calculated on the aggregate of assessable value and the expense ledger amount.
- Set Is e-Sugam Applicable to No.

Note: The Commercial Taxes Department of Karnataka has introduced e-Sugam to upload the transportation details of notified goods before the movement of such goods. Set the option - Is e-Sugam Applicable to Yes on sale of Notified Goods else set it to No.



- Press Enter to return to sales invoice creation screen.
- Set Show Statutory Details field to Yes to view the sales details with the tax break-up.
- Enter the details in the Narration field, if required and accept the tax invoice.
- View the above tax invoice in alteration mode.
- Press F11: Features > F1: Accounting Features and set Enable Company Logo to Yes. In the CMP CompanyLogo Path screen, enter the path of the company logo in Location of Logo field with the name of the image and file extension, for e.g., C:\Tally\Logo.jpg
- Accept the F1: Accounting Features and press Alt+P to print the invoice.
- Click F12: Configure.
- In the Invoice Print Configuration, set the options as given below:
- Print Company Logo to Yes to print the company logo in the tax invoice.
- Print VAT/CST Analysis of Items to Yes to display the VAT Amount charged in words.
- Print VAT/CST % Column to Yes to display the percentage-wise breakup of VAT rate and amount columns along with Assessable value
- Print Base Currency Symbol for Total to Yes to display the symbol before the total amount.
- The remaining fields can be configured as per requirement.

The Print Preview of the Tax invoice with the company logo appears as shown:



TAX INVOICE

ABC Company
#45, Divya Enclave
Rajaji Nagar
Bangalore
E-Mail :sales@nationaltraders.com

Invoice No. 7 | e-Sugam No. K194036 | Dated 27-May-2013
Delivery Note: DN0012 | Mode/Terms of Payment: In 2 Installments
Supplier's Ref.: NT007 | Other Reference(s)
Buyer's Order No.: PO012 | Dated: 2-May-2013
Despatch Document No.: DDN/3214 | Dated: 7-May-2013
Despatched through: KA 61 GH 7181 | Destination: Rajajinagar
Terms of Delivery

Buyer
Rajhans Enterprises
#34, 2nd Main
Raichur

Sl No.	Description of Goods	VAT %	Quantity	Rate	per	Amount
1	Edible Oil	5.50	290 Lts	131.00	Lts	37,990.00
2	Dry Fruits	14.50	350 Kgs	287.50	Kgs	1,00,625.00
						1,38,615.00
	Less : Discount					(-)5,750.00
	Output VAT @ 5.5%			5.50	%	2,089.45
	Output VAT @ 14.5%			14.50	%	13,756.88
	Total					₹ 1,48,711.33

Amount Chargeable (in words) E. & O.E
INR One Lakh Forty Eight Thousand Seven Hundred Eleven and Thirty Three paise Only

VAT %	Assessable Value	VAT Amount
5.50 %	37,990.00	2,089.45
14.50 %	94,875.00	13,756.88
Total	1,32,865.00	15,846.33

VAT Amount (in words)
INR Fifteen Thousand Eight Hundred Forty Six and Thirty Three paise Only (₹ 15,846.33)

Company's VAT TIN : 29125895210
Company's CST No. : 29125895210
Buyer's VAT TIN : 29040098930
Buyer's CST No. : 29040098930
Company's PAN : KTAHE4514V

Declaration
We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.

for ABC Company
Authorised Signatory

This is a Computer Generated Invoice

- Select Alt+P to print the voucher.

VAT Adjustment against Tax Payable →

At the end of every tax period it is advisable to set off the output vat amount of output vat ledgers with Input VAT amount of input VAT ledgers created.

Where the net output is in excess, the balance amount of VAT due is transferred to VAT Payable ledger. For any tax period, if the input tax is in excess of output VAT, then input VAT has to be adjusted to the extent of output VAT liability and the balance of Input Tax Credit can remain in the respective ledgers.

To create a journal voucher for adjusting the output VAT against input VAT,

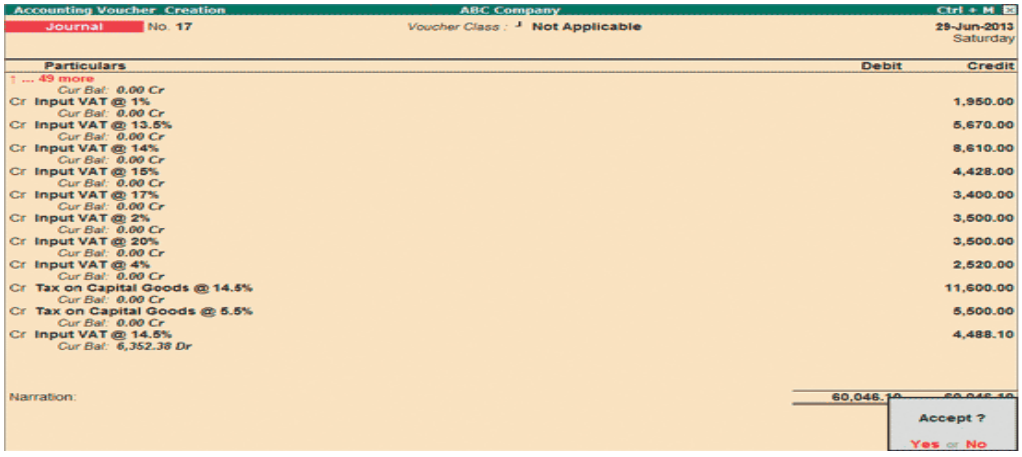
Go to Gateway of Tally→Accounting Vouchers → F7: Journal → Select Not Applicable from the Voucher Class List.

- Select the required Output VAT, Purchase Tax and CST ledgers to be debited from the List of Ledger Accounts and enter the corresponding ledger balance amount for the given period in the Debit field. These ledgers are to be debited for adjusting the total output vat (for each rate) against input vat ledgers.

Note: Only in Karnataka VAT enabled Company, the output VAT, Purchase tax and CST ledgers are to be selected to set-off the dues against input tax credit as the VAT return acts as VAT and CST return. For other states, only the output VAT and purchase tax ledgers need to be selected.

- Credit the Input VAT ledgers and enter the amount that has to be set-off against the output vat, purchase tax and CST ledgers that are debited.
- In case the aggregate of input vat ledgers is less than the debit values of output VAT values debited, transfer the balance amount to VAT Payable ledger by selecting it in the credit field. VAT Payable ledger can be grouped under Current Liabilities or Duties & Taxes with Type of Duty/Tax as Others or Current Liabilities.

- In case where the input VAT value is more than the output VAT, use the excess amount to the extent required for set-off. Here the additional ledger like VAT payable need not be used.



- Accept the voucher and then make a payment entry for the payable amount if any.

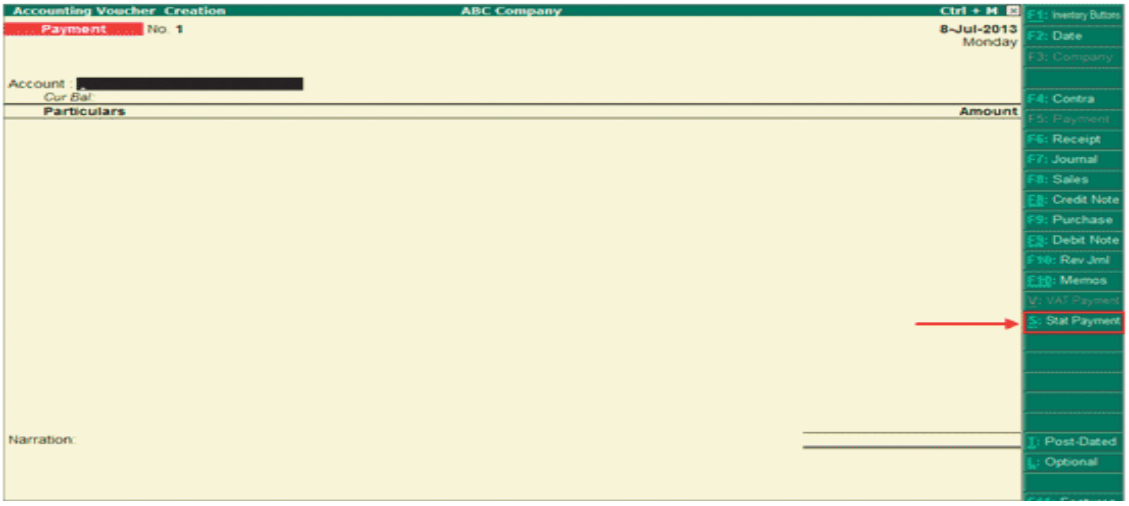
Entry for Payment of VAT Liability→

VAT Payment→

To create a VAT Payment voucher,

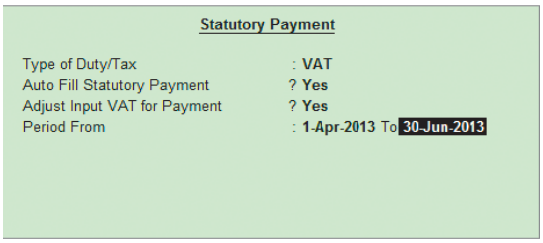
Go to Gateway of Tally → Accounting Vouchers → F5: Payment

- In the Payment Voucher press Stat Payment button (Alt+S). In the Statutory Payment screen enter the details given below:

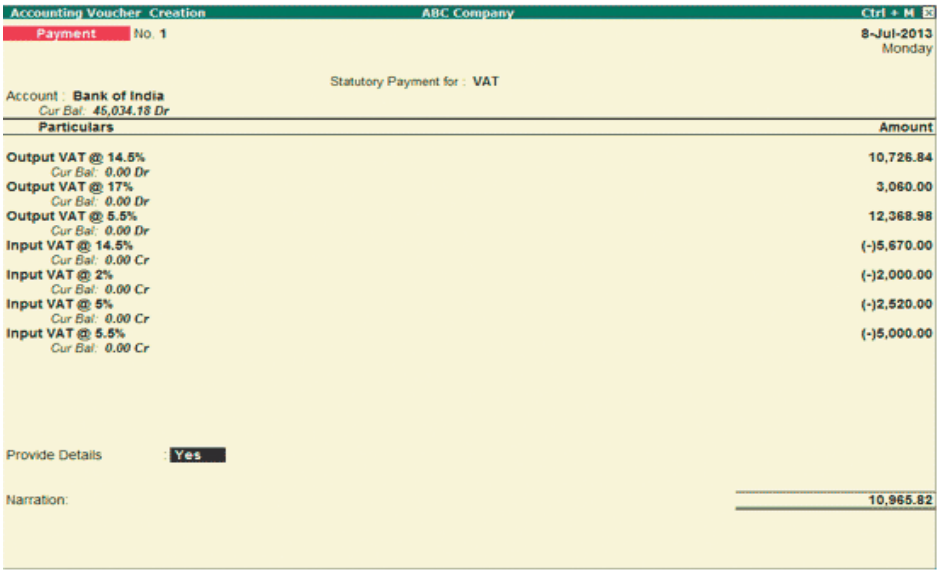


- In Statutory Payment screen
  - Type of Duty/Tax: Select VAT if the payment is being made towards VAT dues, else select CST.
    - Auto Fill Statutory Payment: Set it to Yes to automate the display of VAT payable amount.
    - Adjust Input VAT for Payment: This field gets displayed only when - Auto Fill Statutory Payment is enabled. On setting this field to Yes, the VAT payable amount gets calculated by offsetting output VAT against the available tax credit.

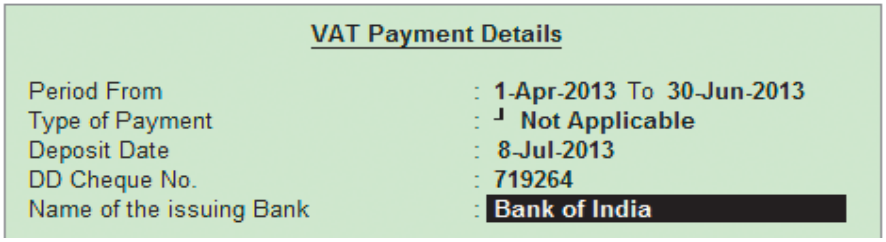
- Period From: Enter the return period in From and To fields.



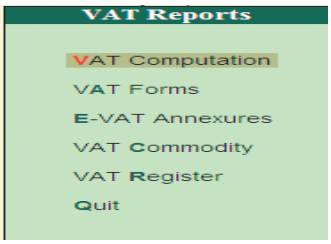
- Press Enter to save the Statutory Payments screen. On saving the Statutory Payments details, the VAT Details will be auto filled in the payment Voucher.



- In Account field select the Bank Ledger - Dena Bank from the List of Ledger Accounts
- Enable the option Provide Details to Yes to enter the payment Details
- In Payment Details screen:
  - Period From and To: The period details will be displayed automatically based on the details entered in Statutory Details screen.
  - Type of Payment: Select Not Applicable as the payment is made towards the Original returns (monthly VAT liability)
  - Deposit Date: Enter the Date of Deposit of VAT to the department.
  - DD/Cheque No.: Enter the DD or Cheque Number through which the payment is made.
  - Name of Issuing Bank: Enter the name of the bank on which the DD or cheque is issued.



- Enter the details in the field Narration, if required.



- Press Y or Enter to accept and save.

VAT Reports →

To view the Statutory Reports menu,

Go to Gateway of Tally → Display → Statutory Reports → VAT

The VAT Reports menu consists of:

- VAT Computation
- VAT Forms
- E-VAT Annexures
- VAT Commodity
- VAT Register

Value Added Tax Commodity Report →

In the VAT Reports menu, click on VAT Commodity. The Commodity Report menu displays as shown:

The Value Added Tax Commodity Report menu consists of:

- Purchase
- Sales

Value Added Tax Registers →

To view the Value Added Tax Register menu,

In the VAT Reports menu click VAT Register

The Value Added Tax Registers menu consists of:

- Vat Purchase Registers
- Vat Sales Registers

VAT Computation & Return Form→

VAT Computation→

The VAT Computation reports provide the Assessable Value and the Tax Amount of the purchase and sales transactions entered using different VAT/ Tax classifications. The adjustment entries recorded using the VAT Adjustments are also captured in the VAT Computation.

To view the VAT Computation report,

Go to Gateway of Tally→ Display→ Statutory Reports→ VAT→ VAT Computation

The VAT Computation report is displayed as shown:

The VAT computation report shown above precisely indicates the value of Input Tax Credit to be availed against Output VAT payable.

Assessable Value→

The Assessable Value is the sum of the total value of goods at which they are purchased and sold. This assessable value forms the value on which VAT is calculated.

Tax Amount→

The total Tax Amount calculated on Assessable value using the respective Tax percentage is the Tax Amount.

VAT Computation — ABC Company — Ctrl + M

Particulars	ABC Company TIN : 29125895210 1-Apr-2013 to 30-Jun-2013 Assessable Value	Tax Amount
↑ ... 47 more		
Total Output Tax	1,31,228.00	10,473.70
Purchases		
C. Input Tax		
Excess Input Credit Brought Forward		2,000.00
Input Tax Credit on Purchase From URDs @ 1%	26,000.00	260.00
Input Tax Credit on Purchase From URDs @ 5.5%	84,000.00	4,620.00
Input VAT @ 1%	2,27,500.00	1,950.00
Input VAT @ 13.5%	42,000.00	5,670.00
Input VAT @ 14%	61,500.00	8,610.00
Input VAT @ 14.5%	1,25,949.64	18,262.70
Input VAT @ 15%	29,520.00	4,428.00
Input VAT @ 17%	20,000.00	3,400.00
Input VAT @ 2%	90,000.00	1,500.00
Input VAT @ 20%	35,000.00	3,500.00
Input VAT @ 4%	63,000.00	2,520.00
Input VAT @ 5%	2,14,500.00	2,202.00
Input VAT @ 5.5%	2,78,082.36	15,294.53
Input VAT - Works Contract @ 1%	1,80,000.00	1,710.00
Purchase From URDs - Taxable Goods @ 1%	26,000.00	
Purchase From URDs - Taxable Goods @ 13.5%	12,000.00	
Purchase From URDs - Taxable Goods @ 14%	12,300.00	
Purchase From URDs - Taxable Goods @ 14.5%	20,500.00	
Purchase From URDs - Taxable Goods @ 15%	4,428.00	
Purchase From URDs - Taxable Goods @ 17%	5,000.00	
Purchase From URDs - Taxable Goods @ 2%	9,000.00	
Purchase From URDs - Taxable Goods @ 5%	21,000.00	
Purchase From URDs - Taxable Goods @ 5.5%	42,000.00	
Purchases - Capital Goods @ 14.5%	80,000.00	11,600.00
Purchases - Capital Goods @ 5.5%	1,00,000.00	5,500.00
Total Input Credit	18,09,280.00	93,027.23
VAT Refundable/Carried Forward		6,352.38

F1: Detailed:

To view the VAT Computation Report in detail, click the button F1: Detailed or press Alt + F1.

VAT Computation – VAT and CST Details

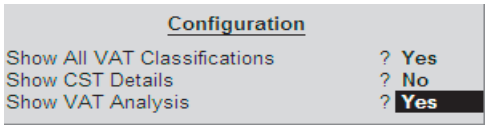
You can configure the VAT Computation screen to display all the VAT Classifications by setting the option - Show All VAT Classifications to Yes in the F12: Configuration.

Configuration

Show All VAT Classifications	? Yes
Show CST Details	? No
Show VAT Analysis	? No

The option - Show CST Details will display the breakup of interstate transactions with CST values recorded by specifying the CST rate in ledger master without selecting the multi-CST classifications.

To view the VAT Analysis, set the option - Show VAT Analysis to Yes in F12: Configuration.

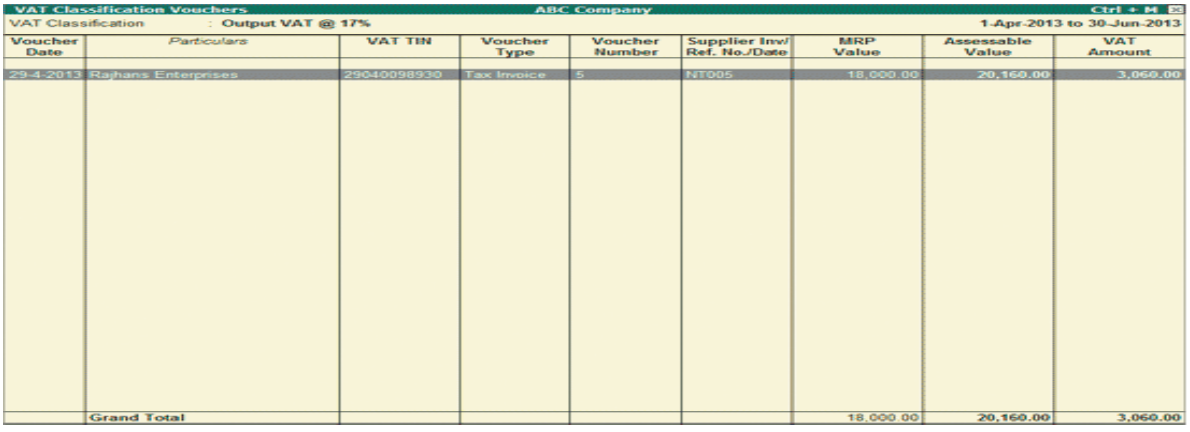


VAT Classification Vouchers Report →

The details of transactions recorded using a particular VAT/Tax class will be displayed here. Select a VAT/tax classification in VAT Computation screen and press Enter key to view the VAT Classification Vouchers report.

VAT Classifications Vouchers Report with MRP Column

In case where the MRP/Marginal field is enabled while invoicing and VAT Classification Vouchers report is generated, the MRP/Marginal value appears in MRP column



Voucher Date	Particulars	VAT TIN	Voucher Type	Voucher Number	Supplier Inv/ Ref. No./Date	MRP Value	Assessable Value	VAT Amount
29-4-2013	Rajhans Enterprises	29040098930	Tax Invoice	5	NT005	18,000.00	20,160.00	3,060.00
	Grand Total					18,000.00	20,160.00	3,060.00

VAT Return Form→

The print preview of the Form VAT 100 of Karnataka displays the Vat Return form of Karnataka.

CST Features in Tally→

The Tally gives various options to make the CST feature, simple and user friendly. It provides various reports as required by the statute and also gives proper records for dealer's reference. The following are some of the main features of CST in Tally:

- Quick, easy to setup and use.
- Flexibility in selection of forms and form numbers during voucher entry or at the time of report generation.
- Party-wise and Form-wise report generation capability on Forms Issuable/ receivable.
- Sorting by Name of the party in group wise Forms Issuable/receivable report
- Auto-fill option in the Forms Receivables/ Issueables feature that prevents error-prone and fast data entry.
- Instant generation of State Specific CST Returns after completion of data entry for the return period.

Enabling CST in Tally→

To enable CST feature in Tally:

Go to Gateway of Tally → F11: Features → Statutory & Taxation

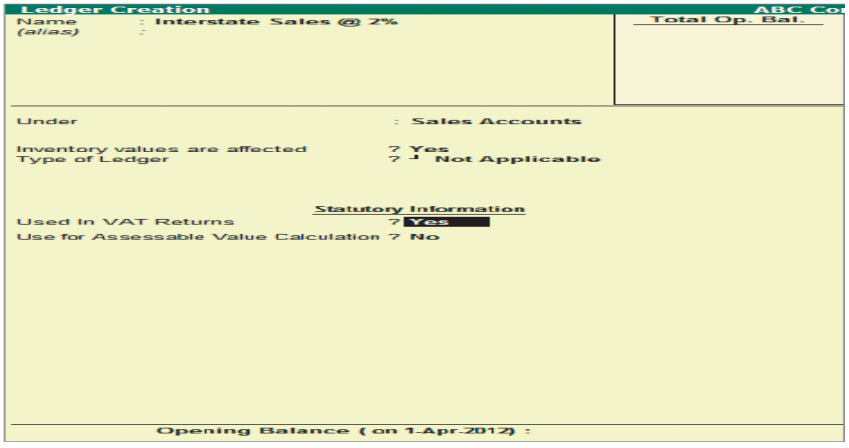
- Set Enable Value Added Tax (VAT) and Set/Alter VAT Details to Yes in F11: Features → F3: Statutory & Taxation screen and select the required State (if not already selected in company creation screen) where the business of the dealer is registered along with the Type of Dealer as applicable and Date of Applicability of VAT.
- Specify the VAT TIN Number and Inter-state Sales Tax Number along with other details.
- Press Enter to accept and save.

Creating Inter-State Sales and Purchase Ledgers→

Creating an Inter-State Sales Ledger→

Go to Gateway of Tally → Accounts Info. → Ledgers→ Create

- Enter name for the Inter-State Sales ledger in the Name field.
- Select Sales Accounts from the List of Groups in the Under field
- Set Inventory Values are affected to Yes
- Select the Type of Ledger as Not Applicable
- Set the option Used In VAT Returns to Yes to display the VAT/Tax Class sub screen



- Select the required VAT classification for e.g., Interstate Sales @ 2% Against Form C from the list of VAT/Tax Class.
- Press Enter to return to the Inter-state Sales ledger creation screen.
- Accept the interstate sales ledger.

Note: The classifications displayed in the VAT/Tax Class list depends on the State selected in the Company Creation screen or the F11: Features > F3: Statutory & Taxation Features screen.

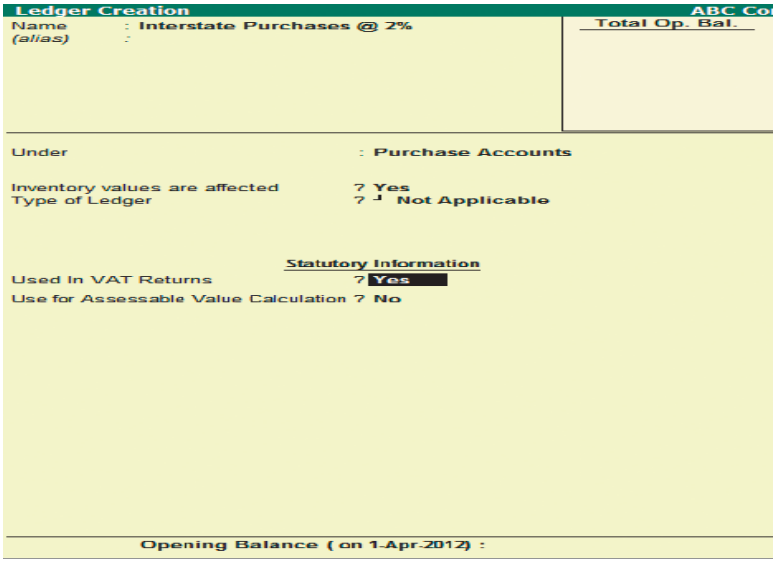
It is recommended to create separate Sales ledgers with respective rate of CST for Interstate sales classification

Creating Purchase Ledger→

Go to Gateway of Tally → Accounts Info → Ledgers → Create

- Enter name for the Inter-State Purchase ledger in the Name field

- Select Purchase Accounts from the List of Groups in the Under field
- Set Inventory Values are affected to Yes
- Select the Type of Ledger as Not Applicable
- Set the option Used In VAT Returns to Yes to display the VAT/Tax Class sub screen.



- Select the required VAT classification for e.g., Interstate Purchases @ 2% Against Form C from the list of VAT/Tax Class
- Press Enter to return to the Inter-state Purchase ledger creation screen.
- Accept the interstate purchase ledger.

Note: The classifications displayed in the VAT/Tax Class list depends on the State selected in the Company Creation screen or the F11: Features > F3: Statutory & Taxation Features screen.

It is recommended to create separate Purchase Ledgers with respective rate of CST for CST purchase classification.

Creating Tax Ledgers →

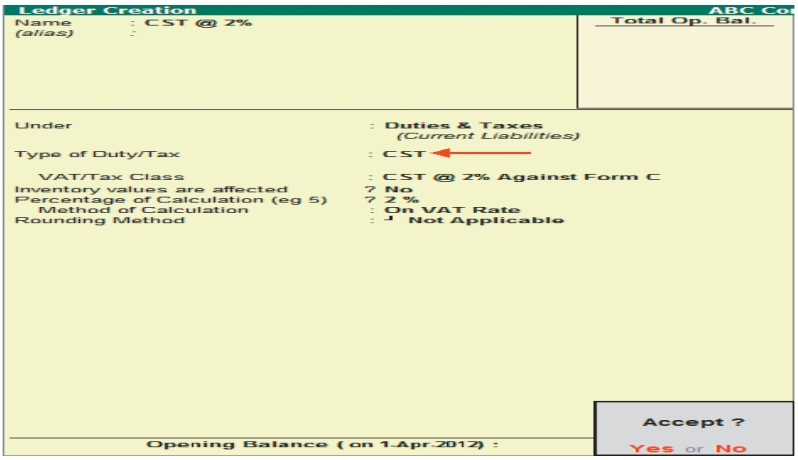
CST on Sales Ledger →

To create a CST on Sales Ledger,

Go to Gateway of Tally → Accounts Info → Ledgers→ Create

- Enter the name of the CST Payable ledger in the Name field.
- Select Duties & Taxes as the group name in the Under field.
- Select CST from the Type of Duty/Tax list in the field Type of Duty/Tax.
- Select CST @ 2% Against Form C in the VAT/Tax Class field from the VAT/Tax Class list displayed.
- The option Inventory values are affected is set to No by default.
- The Percentage of Calculation and Method of Calculation gets displayed based on the VAT/tax class selected.

- Select the required Rounding Method from the list displayed.



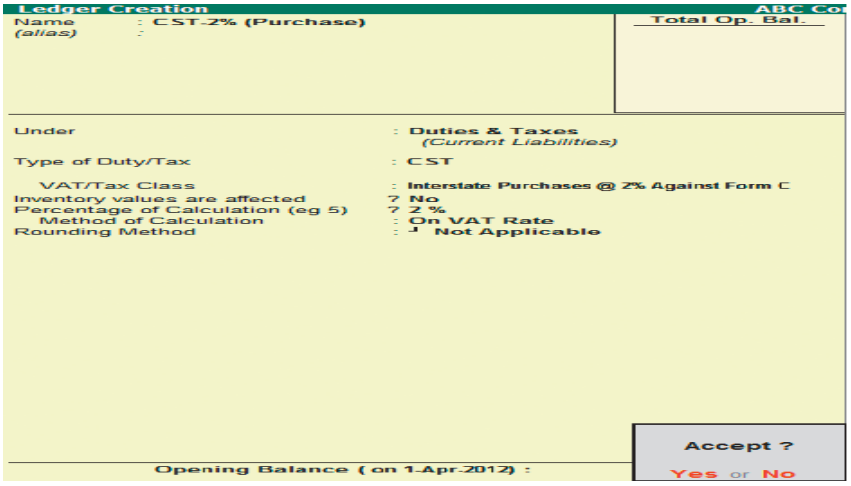
- Press Enter to accept and save.

CST on Purchases Ledger→

To create a CST on Purchase ledger,

Go to Gateway of Tally → Accounts Info. → Ledgers → Create

- Enter the name of the CST on Purchase ledger in the Name field.
- Select Duties & Taxes as the group name in the Under field.
- Select CST from the Type of Duty/Tax list in the field Type of Duty/Tax.
- Select Interstate Purchases @ 2% Against Form C in the VAT/Tax Class field from the VAT/Tax Class list displayed.
- The option Inventory values are affected is set to No by default.
- The Percentage of Calculation and Method of Calculation gets displayed based on VAT/tax class selected.
- Select the required Rounding Method from the list displayed.



- Press Enter to accept and save.

Creating an Inter–state Purchase Invoice→

Inter-state Purchase against Form C→

To create Purchase Voucher

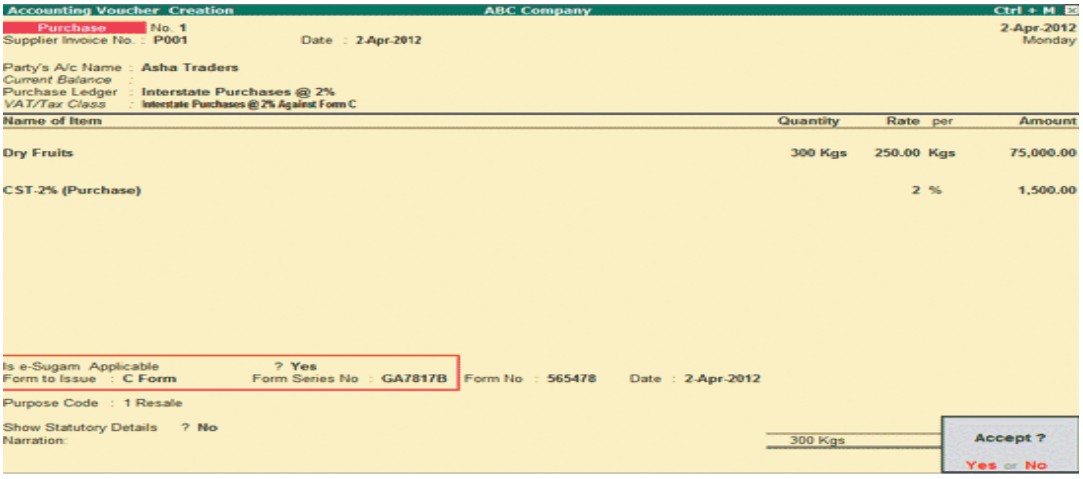
Go to Gateway of Tally → Accounting Vouchers → F9: Purchase

- Select As Invoice
- Enter the Supplier Invoice No. and Date
- Select the Party's A/c Name from the List of Ledger Accounts
- In the Party Details screen, enter/modify the required details
- In the Purchase Ledger field select the ledger with the VAT/Tax class - Interstate Purchases @ 2% Against Form C.
- On selecting the Inter-state Purchase Ledger, the VAT/Tax Class appears accordingly. In case the VAT/Tax Class is not defined in the master, select Interstate Purchases @ 2% Against Form C from the VAT/Tax Class list
- Select the Name of Item from the List of Items
- Enter the Quantity and Rate. The value is automatically displayed in the Amount field.
- Select CST ledger grouped under Duties & Taxes with Type of Duty/Tax as CST and VAT/Tax class - Interstate Purchases @ 2% Against Form C.

Note: In case of States where the VAT/Tax classifications for Multiple CST rates are yet to be provided, follow the procedure given below:

- In the Purchase Accounts group set the option - Used for Calculation (eg. Taxes, Discounts) to Yes and accept the Group Alteration screen.
- Create the CST ledger by grouping it under Purchase Accounts. Accept the ledger creation screen.
- In the purchase invoice, select the CST ledger created under Purchase Accounts. Enter the Percentage and the amount of CST will get calculated automatically, else enter the CST amount. The CST amount entered will form part of the purchase cost.
- Press Enter to return to purchase invoice creation screen.
- Select C Form as Form to Issue.
- Enter the series number of C Form in Form Series No. field. This field is introduced to enter the series number of Form C as per the statutory requirement and capture the same in Forms Receivable/ Issuable report.
- On selecting the Declaration form, the Purpose Code screen gets displayed. Select the required option from the Used for table. For old entries, the Purpose Code will be automatically set to 1. Resale.
- The Form number and Date fields will be displayed on selecting the Form to Issue from the Form Types list.
- Enter the Form number and Date for the Form selected

- Set Show Statutory Details field to No
- Enter Narration if required



- Press Enter to accept and save

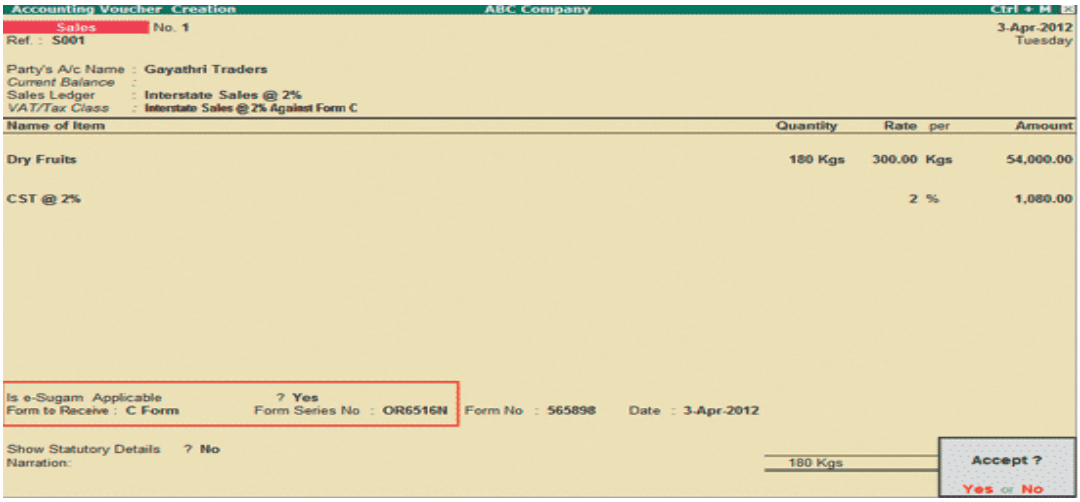
Creating an Inter–state Sales Invoice→

Interstate Sales Against Form C→

Go to Gateway of Tally → Accounting Vouchers → F8: Sales

- Select As Invoice
- Enter the reference in the Ref. field, if required
- Select the Party's A/c Name from the List of Ledger Accounts
- Select the Sales Ledger with the VAT/Tax class - Interstate Sales @ 2% Against Form C.
- On selecting the Sales Ledger, the VAT/Tax Class appears accordingly. In case the VAT/Tax Class is not defined in the master, select Interstate Sales @ 2% Against Form C from the VAT/Tax Class list.
- Select the Name of Item from the List of Items.
- Enter the Quantity and Rate. The amount is automatically displayed in the Amount field.
- Select the CST ledger grouped under Duties & Taxes with Type of Duty/Tax as CST and VAT/Tax Class - CST @ 2% from the List of Ledger Accounts. The amount of CST is automatically calculated on the assessable value.
- Press Enter to return to sales invoice creation screen.
- Select Form C as Form to Receive, if applicable.
- Enter the series number of C Form in Form Series No. field. This field is introduced to enter the series number of Form C as per the statutory requirement and capture the same in Forms Receivable/ Issuable report.
- The Form number and Date fields will be displayed on selecting the Form to Receive from the Form Types list.
- Enter the Form number and Date if available for the Form selected.
- On selecting the Declaration form, the Purpose Code screen gets displayed. Select the required option from the Used for table. For old entries, the Purpose Code will be automatically set to 1. Resale.

- Set Show Statutory Details field to No.
- Enter Narration if required
- Press Enter to accept and save.



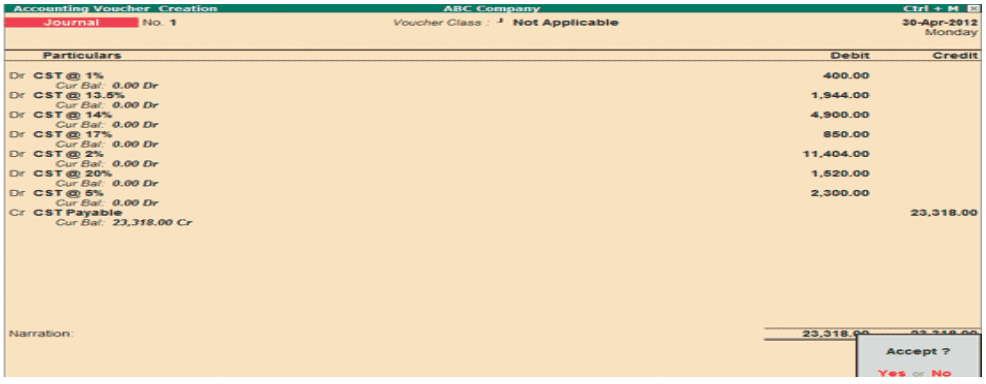
Creating a CST Payment Voucher→

Adjustment Entry for transferring the CST liability to CST payable ledger

The amount of CST to be paid at the end of the tax period has to be transferred to the CST payable ledger to capture the accurate value in return form.

Go to Gateway of Tally → Accounting Vouchers → F7: Journal

- Enter the voucher Date
- Debit the CST @ 2% ledgers grouped under Duties & Taxes with Type of Duty as CST and applicable VAT/Tax Class
- Enter the value of CST liability in the Amount field.
- Similarly, debit the CST ledgers created for different CST rates and enter the corresponding ledger balances in the debit field.
- Credit the CST Payable ledger grouped under Current Liabilities or Duties & Taxes with the Type of Duty as Others
- The amount to be credited appears automatically
- The completed journal voucher appears as shown:



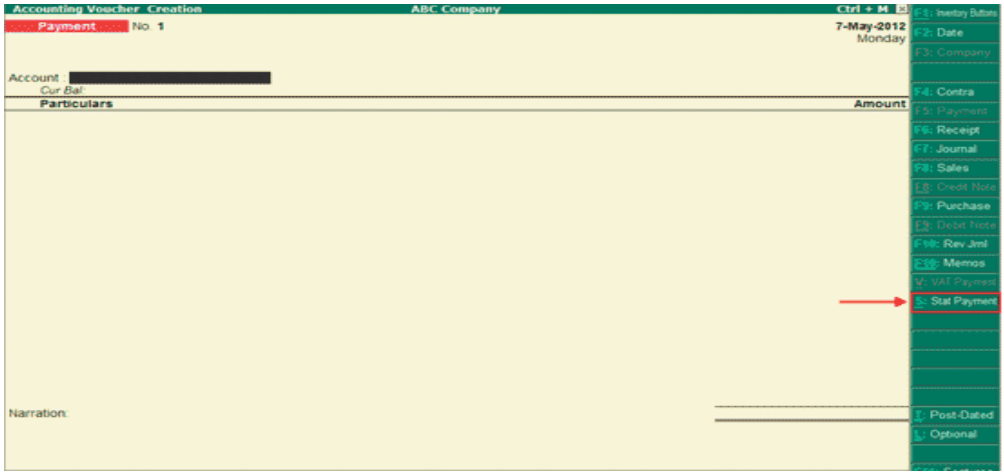
- Press Enter to accept.

The amount transferred to CST Payable account has to be paid using a payment voucher by using Stat payment button.

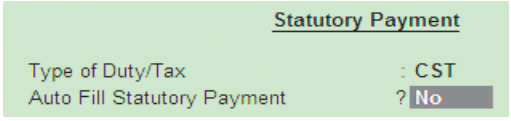
Creating a CST Payment Voucher using Ledger Grouped under Current Liabilities→

Go to Gateway of Tally → Accounting Vouchers → F5: Payment

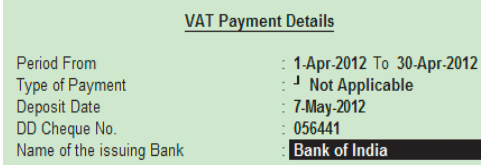
- In the Payment voucher screen, select the Stat Payment button or press Alt + S for the Statutory Payment sub-screen to be displayed.



- In the Statutory Payment screen, select the Type of Duty/Tax as CST and set Auto Fill Statutory Payment to No.



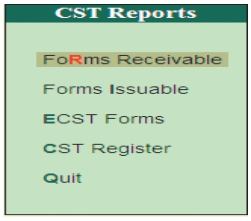
- Select the required Bank ledger in the Account field.
- Select the CST Payable ledger grouped under Current Liabilities and enter the amount to be paid.
- Set Provide Details field to Yes.
- In the VAT Payment Details screen, enter the period for which the payment is made in Period From field.
- Select the Type of Payment as Not Applicable as the payment is being made towards CST.
- Enter the Deposit Date, DD or Cheque Number and Name of the issuing bank.
- Press Enter to return to the Payment voucher screen.
- Enter the details in the field Narration.
- Accept the payment voucher.



CST Statutory Reports→

CST Reports display forms to be received and issued. It allows you to track pending forms and reconcile the forms.

Go to Gateway of Tally → Display → Statutory Reports → CST



- Forms Receivable
- Forms Issuable
- ECST Forms
- CST Register

CST Register→

To view the Value Added Tax Register menu,

Go to Gateway of Tally → Display → Statutory Reports → Statutory Registers → CST → CST Register

The Value Added Tax Registers menu consists of:

- Cst Purchase Registers
- Cst Sales Registers

CST – VAT Computation & Return Form→

The CST Returns are not available for Karnataka State. So for the purpose of comparing the computation with the CST return form, the information relating to Maharashtra CST form is illustrated here.

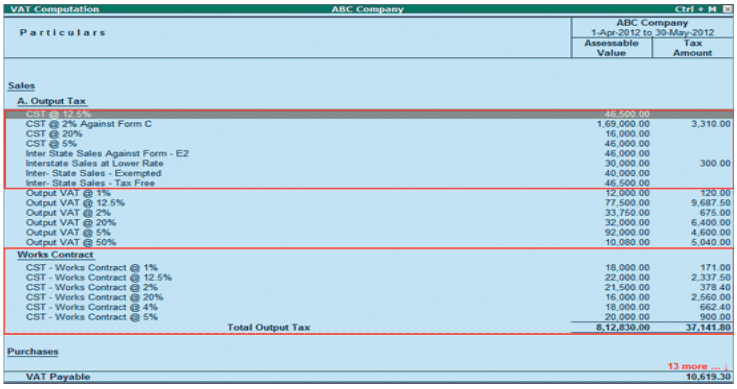
CST Details in VAT Computation

The VAT Computation reports provide the Assessable Value and the Tax Amount of the sales and purchase transactions Entered using different VAT/ Tax classifications.

To view the VAT Computation report,

Go to Gateway of Tally → Display → Statutory Reports → VAT → VAT Computation

The VAT Computation report is displayed as shown.



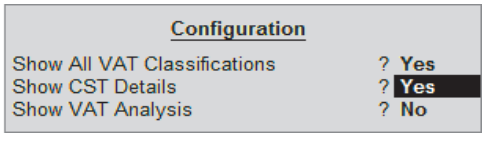
VAT Computation — ABC Company — Ctrl + M

Particulars	ABC Company 1-Apr-2012 to 30-May-2012 Assessable Value	Tax Amount
Sales		
A. Output Tax		
CST @ 12.5%	46,000.00	
CST @ 2% Against Form C	1,69,000.00	3,310.00
CST @ 20%	16,000.00	
CST @ 5%	46,000.00	
Inter State Sales Against Form - E2	46,000.00	
Interstate Sales at Lower Rate	30,000.00	300.00
Inter- State Sales - Exempted	40,000.00	
Inter- State Sales - Tax Free	46,500.00	
Output VAT @ 1%	12,000.00	120.00
Output VAT @ 12.5%	77,500.00	9,687.50
Output VAT @ 2%	33,750.00	675.00
Output VAT @ 20%	32,000.00	6,400.00
Output VAT @ 5%	92,000.00	4,600.00
Output VAT @ 50%	10,080.00	5,040.00
Works Contract		
CST - Works Contract @ 1%	18,000.00	171.00
CST - Works Contract @ 12.5%	22,000.00	2,337.50
CST - Works Contract @ 2%	21,500.00	378.40
CST - Works Contract @ 20%	16,000.00	2,560.00
CST - Works Contract @ 4%	18,000.00	662.40
CST - Works Contract @ 5%	20,000.00	900.00
Total Output Tax	8,12,830.00	37,141.80
Purchases		
		13 more ...
VAT Payable		10,619.30

The screen displays the total VAT payable on sales and purchases made during the specified period.

To view all the VAT/Tax classifications press F12: Configure and set:

Show All VAT Classifications to Yes.



Configuration

Show All VAT Classifications	? Yes
Show CST Details	? Yes
Show VAT Analysis	? No

Show CST Details to Yes.

Assessable Value→

The Assessable Value is the sum of the total value of goods at which they are purchased and sold. VAT is calculated on this assessable value.

Tax Amount→

The total Tax Amount calculated on Assessable value using the respective Tax percentage is the Tax Amount.

CST Return Form→

The CST report as per the State-specific requirements has been provided for many States in Tally.

E-FILLING OF RETURN

UNIT - 13

E-FILLING OF TAX DEDUCTED AT SOURCE (TDS)

E-Filing of Direct & Indirect Tax Returns :

E-Filing of TDS & TCS Returns :

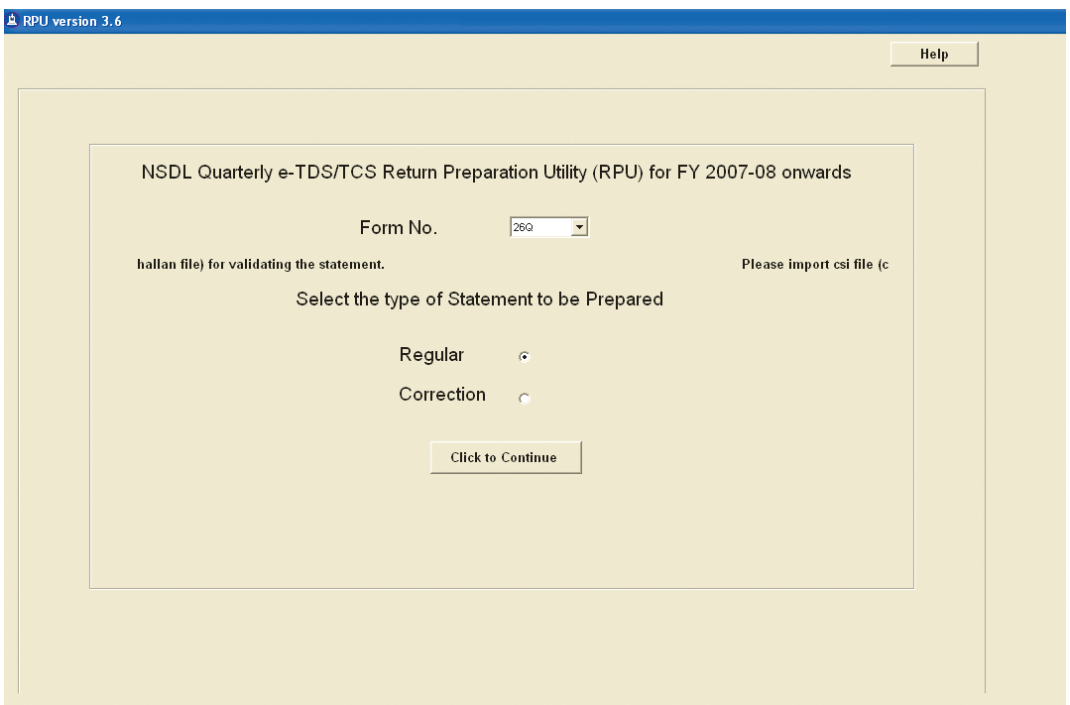
Before going to e-filing of Quarterly and Annual Return of TDS & TCS you have to download requisites return preparation utility software from https://www.tin-nsdl.com

For Quarterly Return

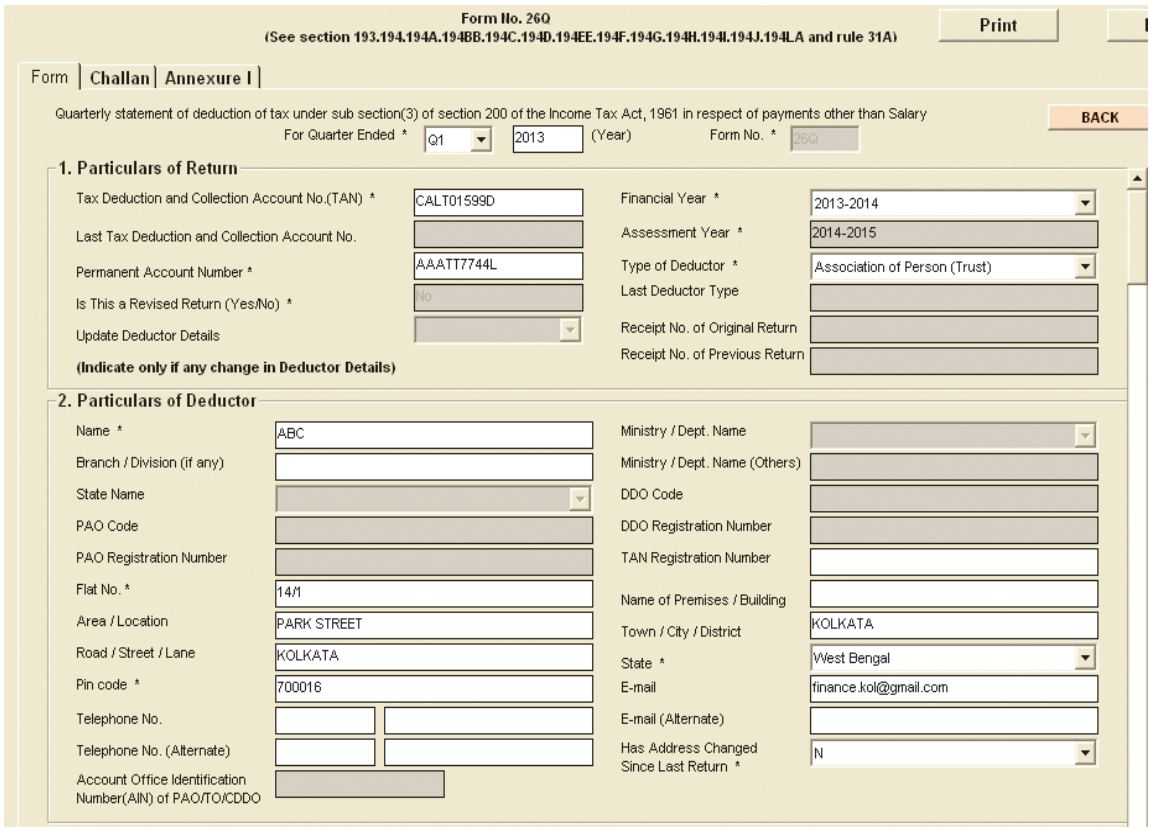
https://www.tin-nsdl.com → Download → e-TDS/e-TCS → Quarterly Return → Regular → NSDL e-TDS/TCS Return Preparation Utility → click on e-TDS/TCS RPU (version 3.6) for statements from FY 2007-08 onwards → Download the software → Right click on e-TDS_RPU_3.6 → click on Extract file → click on ok →Open the Extracted Folder named e-TDS_RPU_3.6 →Open the zip file named e-TDS_RPU_3.6 → Now click on unzip → Now go to my computer → open e-TDS RPU → then open e-TDS_RPU_3.6 →Now open the file **RPU**.

Preparation of Quarterly Return

Ex: Suppose ₹ 55000 payable as Rent to Mr. A.K. Banerjee as on 30-06-2013 which subsequently paid as on 03-07-2013 after deduction of TDS u/s 194 I @10% on bill value which is comes to ₹ 5500. Now we have to prepare return for the same for the 1st Quarter of 2013-14.



- Form No: Select 26Q from dropdown list
- Select the type of Statement to be Prepared: Select Regular from Radio Button
- Then click on: Click to Continue



On the Next screen there are the Tab:

- Form
- Challan
- Annexure I

Forms:

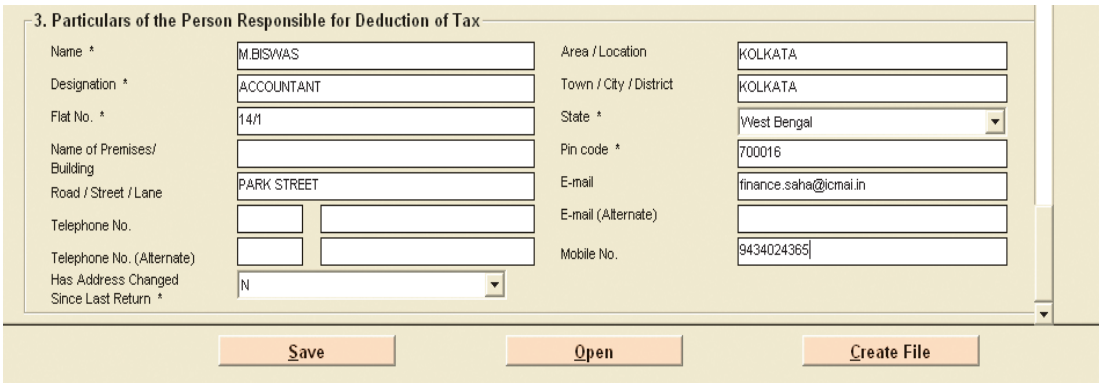
First you have to put data in the Form Tab. Here * marks fields are compulsory.

In the Particulars of Return Section –

- **For Quarter Ended:** Select the quarter form the list
- **Year:** Put the year return
- **Tax Deduction and Collection Account No.(TAN):** Put the TAN no of Deductor
- **Financial Year:** Select year from the list
- **Permanent Account No:** Put the PAN no of Deductor
- **Type of Deductor:** Select the type from list

In the Particulars of Deductor Section–

- **Name:** Put the Name of Deductor
- **Flat No:** Put the Flat No or House No of Deductor as per TAN registration
- **Area/Location:** Mention the respective area as per TAN registration
- **Town/City/District:** Put the as per TAN
- **Has address changed Since Last Return:** Select Y if the address has changed otherwise select

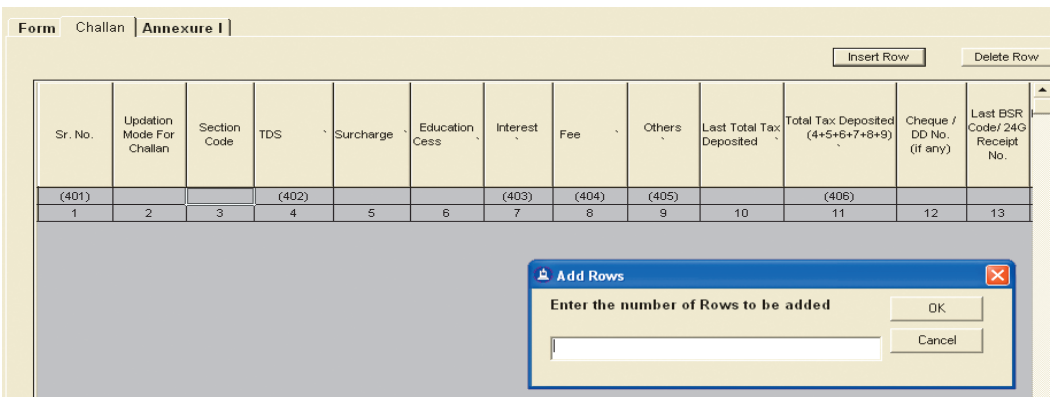


In the Particulars of the Person Responsible for Deduction of Tax Section

- **Name:** Mentioned the person name who is responsible for TDS deduction on behalf of the Deductor
- **Designation:** Put the post of the person whose name is mentioned in above
- **Flat No:** House/Flat No of the person
- **Has address changed Since Last Return:** Select Y if the address is changed otherwise select N

After put all the data click on Save to Save the data.

Challan



In Challan Tab first you have to click on insert Row, a dialog box will appear, then put the how many rows you want to add, and then click on ok. A blank row or rows will appear where you have to put the challans details of the TDS deposited in the Bank.

Sr. No.	Updation Mode For Challan	Section Code	TDS	Surcharge	Education Cess	Interest	Fee	Others	Last Total Tax Deposited	Total Tax Deposited (4+5+6+7+8+9)	Cheque / DD No. (if any)	Last BSR Code/ 24G Receipt No.
(401)			(402)			(403)	(404)	(405)		(406)		
1	2	3	4	5	6	7	8	9	10	11	12	13
1		Select	5500.00	0.00	0.00	0.00	0.00	0.00		5500.00		

You have to put the following things from the Bank challan copy :

- **TDS:** TDS amount as per challan
- **Surcharge:** Amount as per Bank Challan
- **Education Cess:** Amount as per Bank Challan
- **Interest:** In case of late payment you have to put interest amount
- **Fess:** As per your Bank Challan
- **Others:** As per your Bank Challan

Note: don't left the above mentioned field blank, if there is nothing then put zero.

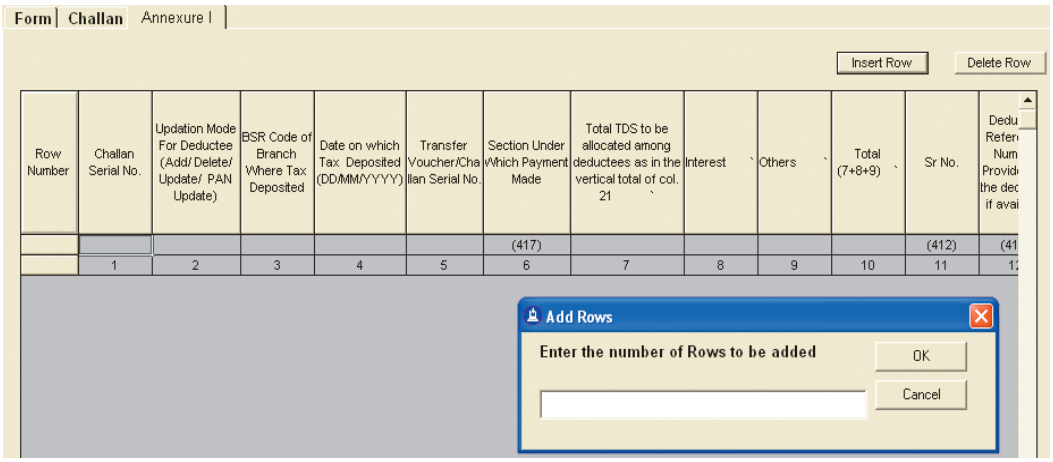
BSR Code/ 24G Receipt No.	Last Date on which Tax Deposited	Date on which Tax Deposited	Last DDO/ Transfer Voucher/ Challan Serial No.	DDO/ Transfer Voucher/ Challan Serial No.	Whether TDS Deposited by Book Entry? (Yes/No)	Interest `	Others `	Minor Head of Challan 200-TDS payable by taxpayer 400-TDS regular assessment (Raised by IT Dept)
(408)		(410)		(409)	(407)			(411)
14	15	16	17	18	19	20	21	22
0300050		03/07/2013		00010	No	0.00	0.00	200

- **BSR Code/24G Receipt No:** Mention the BSR code as in the Bank Challan
- **Date on which Tax Deposited:** Mention the Date as per Bank Challan
- **DDO/Transfer Voucher/Challan Serial No:** Mention the unique Challan No as per Bank Challan
- **Whether TDS Deosited Bank Entry(Yes/No):** Select No from list

Note: If payment to the parties (on which TDS has been deducted) has been made actually i.e. by cash, cheque, demand draft or any other acceptable mode, then "otherwise" has to be mentioned in the specified field. But if payment has not been actually made and merely a provision has been made on the last date of the accounting year, then the option "Paid by Book Entry" has to be selected.

- **Interest:** Put the amount otherwise mention zero
- **Others:** Put the amount otherwise mention zero
- **Minor Head of Challan 200- TDS payable by taxpayer 400-TDS regular assessment:** Select 200 form list in normal case

Annexure I



In Annexure I Tab first you have to click on insert Row, a dialog box will appear, then put the how many rows you want to add, and then click on ok. A blank row or rows will appear where you have to put the challans details of the TDS deposited in the Bank.

Row Number	Challan Serial No.	Updation Mode For Deductee (Add/ Delete/ Update/ PAN Update)	BSR Code of Branch Where Tax Deposited	Date on which Tax Deposited (DD/MM/YYYY)	Transfer Voucher/Challan Serial No.	Section Under Which Payment Made	Total TDS to be allocated among deductees as in the vertical total of col. 21 `	Interest `	Others `	Total (7+8+9) `	Sr No.	Dedu Refer Num Provid the dec if avai
						(417)					(412)	(41
	1	2	3	4	5	6	7	8	9	10	11	1
1	1		0300050	03/07/2013	00010	4IB	5500	0.00	0	5500.00	1	

- **Challan Serial No:** Select 1 from the dropdown list, it will automatically capture the details mentioned in Challan Tab
- **Section Under Which Payment Made:** Select section form the dropdown for which TDS is deducted
- **Sr No:** Put Row Serial No

Row Number	Deductee Reference Number Provided by the deductor if available	Last PAN of deductee	PAN of the deductee	Name of deductee	Date of Payment/Credit	Amount Paid/Credited `	TDS `	Surcharge `	Education Cess `	Total Tax Deducted `
	(413)		(415)	(416)	(418)	(419)				(420)
	12	13	14	15	16	17	18	19	20	21
1			AEQPT7826T	Mr. A.K. Banerjee	30/06/2013	55000.00	5500.00	0.00	0.00	5500.00

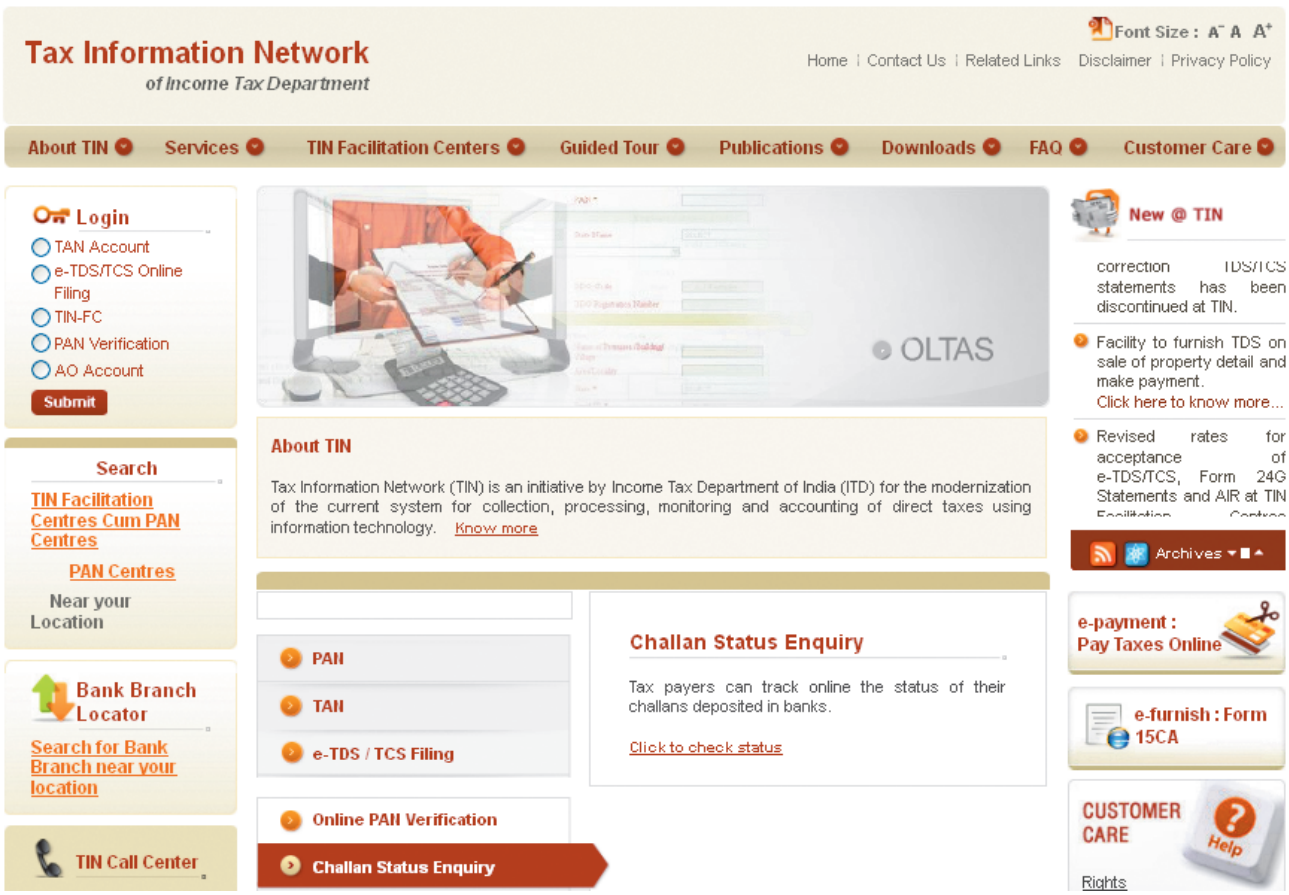
- **Deductee Reference Number Provided by the deductor if available:** If No is available then put it, otherwise left the field as blank
- **PAN of the deductee:** Put the PAN no of deductee
- **Name of the Deductee:** Mentioned the Name of Deductee
- **Date of Payment/Credit:** Mentioned the date on which payment is made
- **Amount Paid/Credit:** Mentioned the amount on which TDS is deducted
- **TDS:** Mentioned the TDS amount
- **Surcharge:** Put amount as per Bank Challan otherwise put Zero
- **Education Cess:** Put amount as per Bank Challan otherwise put Zero

Row Number	Total Tax Deposited `	Last Total Tax Deposited `	Date of Deduction	Remarks (Reason for non-deduction / lower deduction / higher deduction / threshold)	Deductee Code (01-Company, 02-other than Company)	Rate at which Tax deducted	Paid by book entry or otherwise	Certificate number issued by the Assessing Officer u/s 197 for non-deduction/lower deduction
	(421)		(422)		(414)	(423)		(425)
	23	24	25		27	28	29	30
1	5500.00		30/06/2013		02	10.0000		

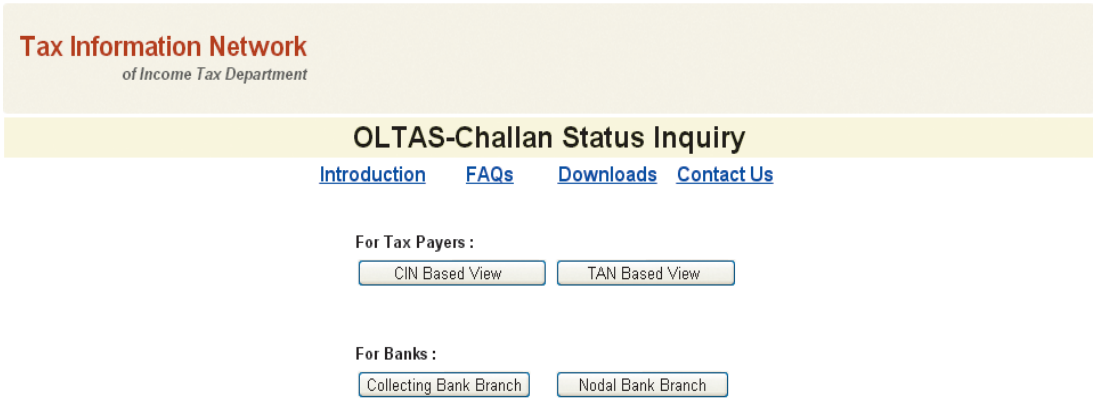
- **Total Tax Deposited:** Put the amount from Bank Challan
- **Date of Deduction:** Put the date as per Bank Challan
- **Deductee Code(01-Company, 02-Other than Company):** In case of Limited and Private Limited company code- 01 and for all other case select 02

To complete the Return you have to download Challan Status Identification file from:

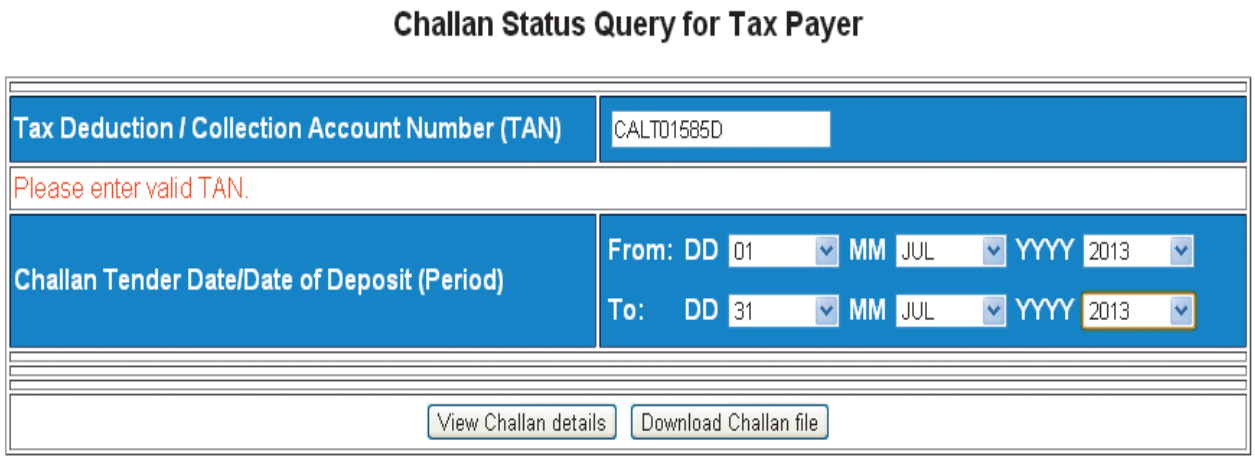
https://www.tin-nsdl.com → Challan Status Enquiry →



From the Next screen:



Now Click on TAN Based ViewFrom the Next screen:



Enter the Tan No of Deductor and Challan Tender Date/Date of Deposit(period) by selecting Date from Date fields.

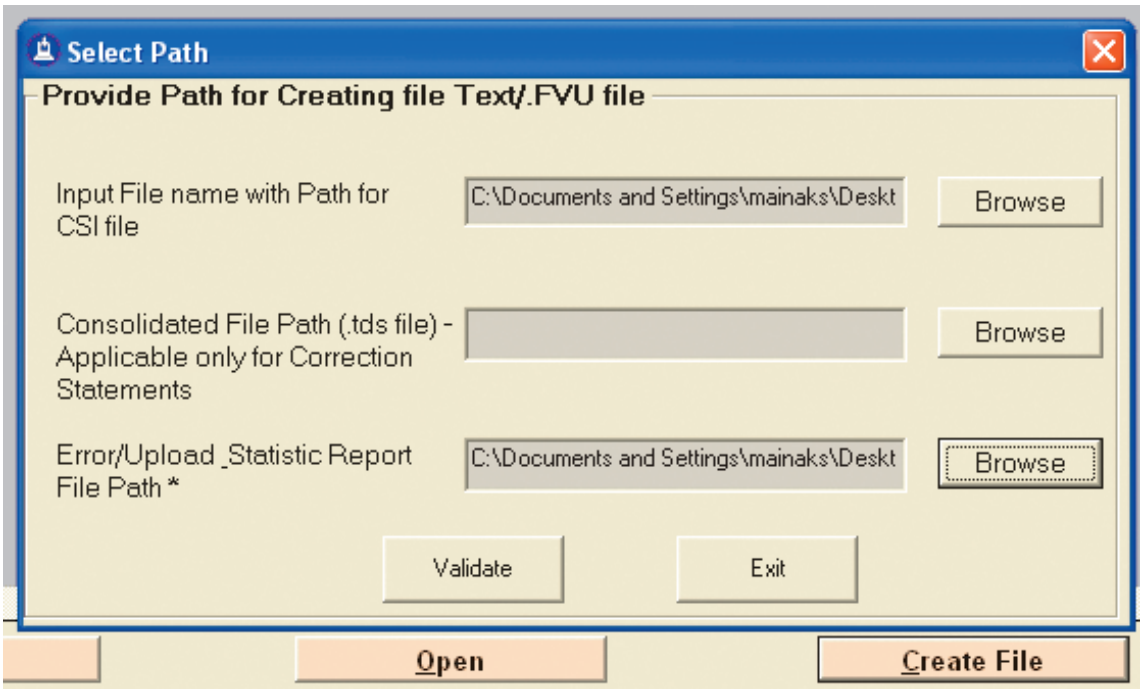
No	Challan Tender Date	Challan Serial No	Received Date	Major Head code	Minor Head Code	Nature of Payment	Amount *
1	3-7-2013	6	06-07-2013	0020- Company Deductees	200	Pay. of contractors and sub-contractors	☐
2	3-7-2013	8	06-07-2013	0020- Company Deductees	200	Rent	☐
3	3-7-2013	9	06-07-2013	0020- Company Deductees	200	Fees For Professional or Technical Services	☐
4	3-7-2013	10	06-07-2013	0021- Non-Company Deductees	200	Rent	☑ 5500

Confirm Amount Download Challan file

You can either confirm the Amount by clicking on Confirm amount Button, if amount is matched or otherwise, a confirmation message window will appear. On the other hand you are sure about the particular challan then you click on Download Challan file.

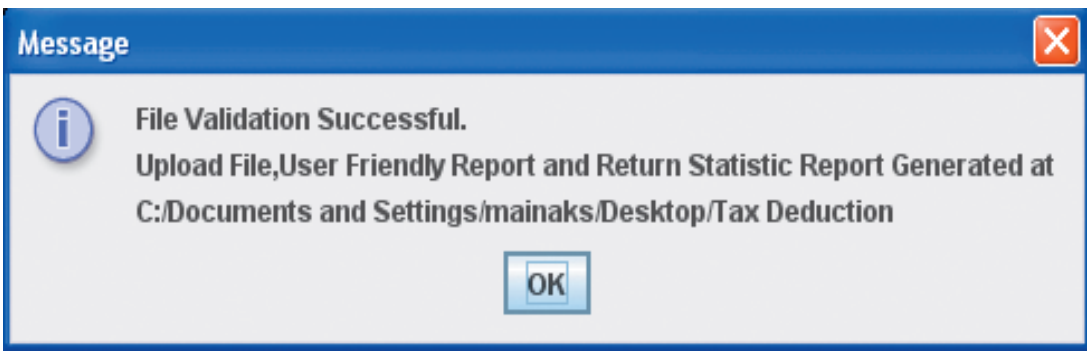
Example: **"CALT01585D100913.csi"** file downloaded.

Now you again go to RPU version 3.6 and click on Create File, following screen will appear:



- **Input File name with Path for CSI file:** Select the downloaded csi file and opened it.
- **Error/Upload Statistic Report File Path:** Enter any file name save it at any folder.

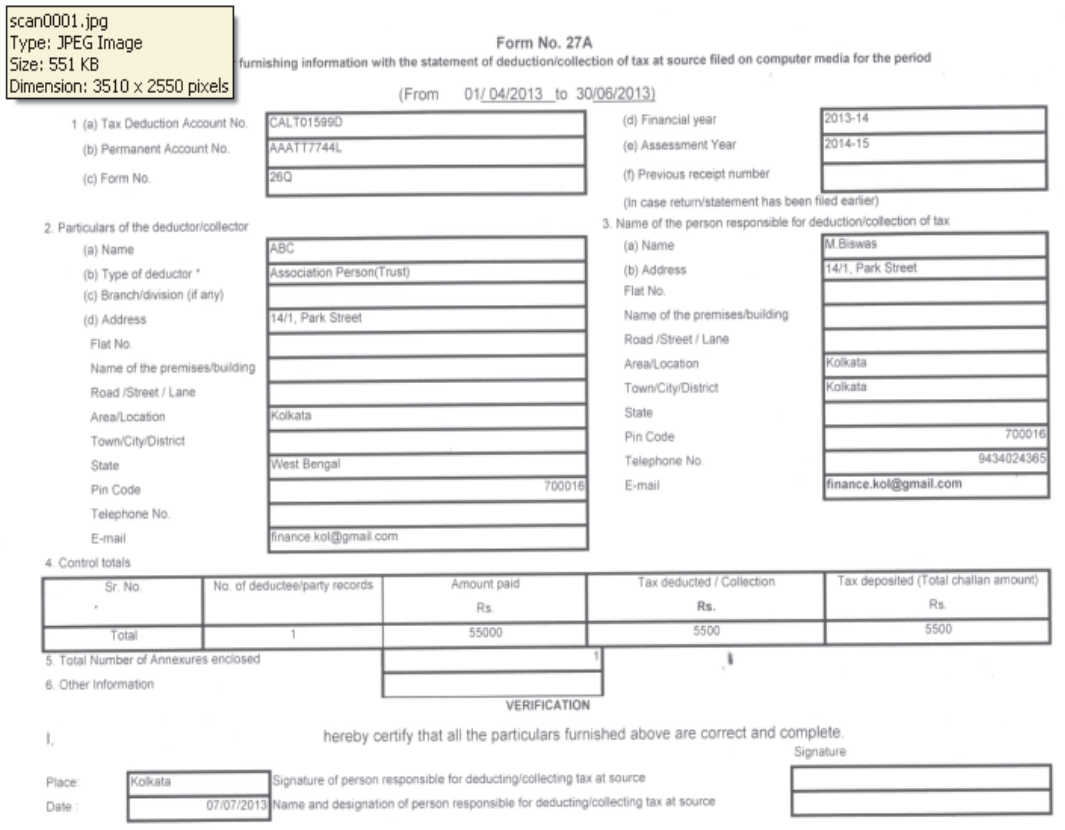
Click on validate button. A message box will appear after successful or otherwise validation



Now your file is saved in a particular folder with file extension .fvu if message box shown the above message.

Now you need to download Form 27A in Excel format form internet and fill up the form 27A, take print out of the 27A and signed it. Copy the .fvu file in CD or Pen Drive along with Singed copy of Form 27A.

Sample form 27A:



scan0001.jpg
Type: JPEG Image
Size: 551 KB
Dimension: 3510 x 2550 pixels

Form No. 27A

furnishing information with the statement of deduction/collection of tax at source filed on computer media for the period

(From 01/ 04/2013 to 30/06/2013)

1. (a) Tax Deduction Account No. CALT01599D
(b) Permanent Account No. AAATT7744L
(c) Form No. 26Q
(d) Financial year 2013-14
(e) Assessment Year 2014-15
(f) Previous receipt number
(In case return/statement has been filed earlier)

2. Particulars of the deductor/collector

(a) Name	ABC
(b) Type of deductor *	Association Person(Trust)
(c) Branch/division (if any)	
(d) Address	14/1, Park Street
Flat No.	
Name of the premises/building	
Road /Street / Lane	
Area/Location	Kolkata
Town/City/District	
State	West Bengal
Pin Code	700016
Telephone No.	
E-mail	finance.kol@gmail.com

3. Name of the person responsible for deduction/collection of tax

(a) Name	M.Biswas
(b) Address	14/1, Park Street
Flat No.	
Name of the premises/building	
Road /Street / Lane	
Area/Location	Kolkata
Town/City/District	Kolkata
State	
Pin Code	700016
Telephone No.	9434024365
E-mail	finance.kol@gmail.com

4. Control totals

Sr. No.	No. of deductee/party records	Amount paid Rs.	Tax deducted / Collection Rs.	Tax deposited (Total challan amount) Rs.
Total	1	55000	5500	5500

5. Total Number of Annexures enclosed 1
6. Other Information

VERIFICATION

I, hereby certify that all the particulars furnished above are correct and complete.

Place: Kolkata
Date : 07/07/2013

Signature of person responsible for deducting/collecting tax at source
Name and designation of person responsible for deducting/collecting tax at source

Signature

Now you can prepare the Return 24Q, 27Q, 27EQ (for TCS return) like the above.

UNIT - 14

E-FILLING OF SERVICE TAX RETURN

Returns & Time lines →

The Service Tax returns are to be filed half yearly in the prescribed Form ST-3 or Form ST - 3A

- Form ST-3 - For all the registered assessee, including Input Service Distributors, The returns have to be submitted, along with copies of all TR-6 challans within 25 days of the expiry of the fiscal half-year:
- For half year 1st April to 30th September – by 25th October
- For half year 1st October to 31st March – by 25th April.
- Form ST-3A -The assessee who is making provisional assessment for any month/quarter submit the memorandum in from ST-3A by providing the details of difference between the provisional amount of service tax deposited and actual amount of service tax payable for each month along with the half yearly return in Form ST - 3.

Note: Last date of submission half yearly return may be changed time to time; you must follow the notification published in the website: https://www.aces.gov.in.

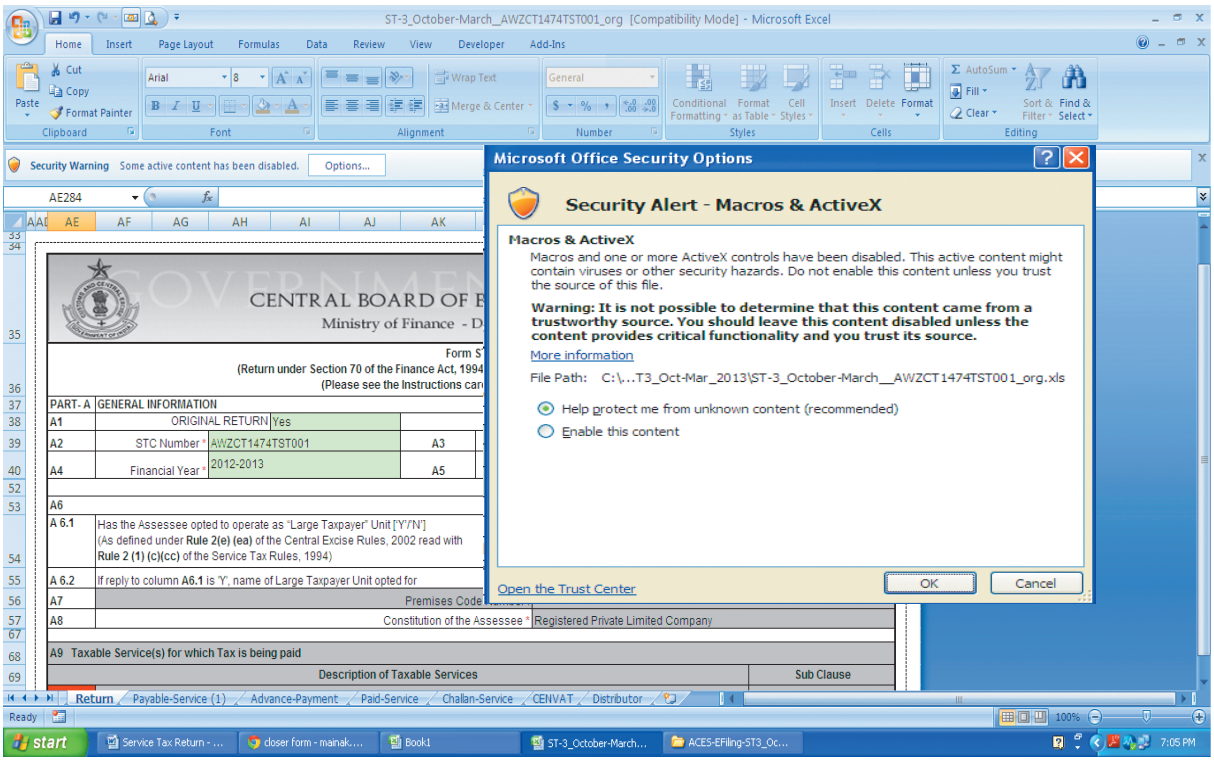
Before preparing the return you have to download return preparation utility from:

https://www.aces.gov.in → Downloads → Click Here To Download The Utilities → Scroll down to Service Tax Section → Download ST3 Return Excel Utility (Always ensure to download the updated one) → Now extract the file from the download location.

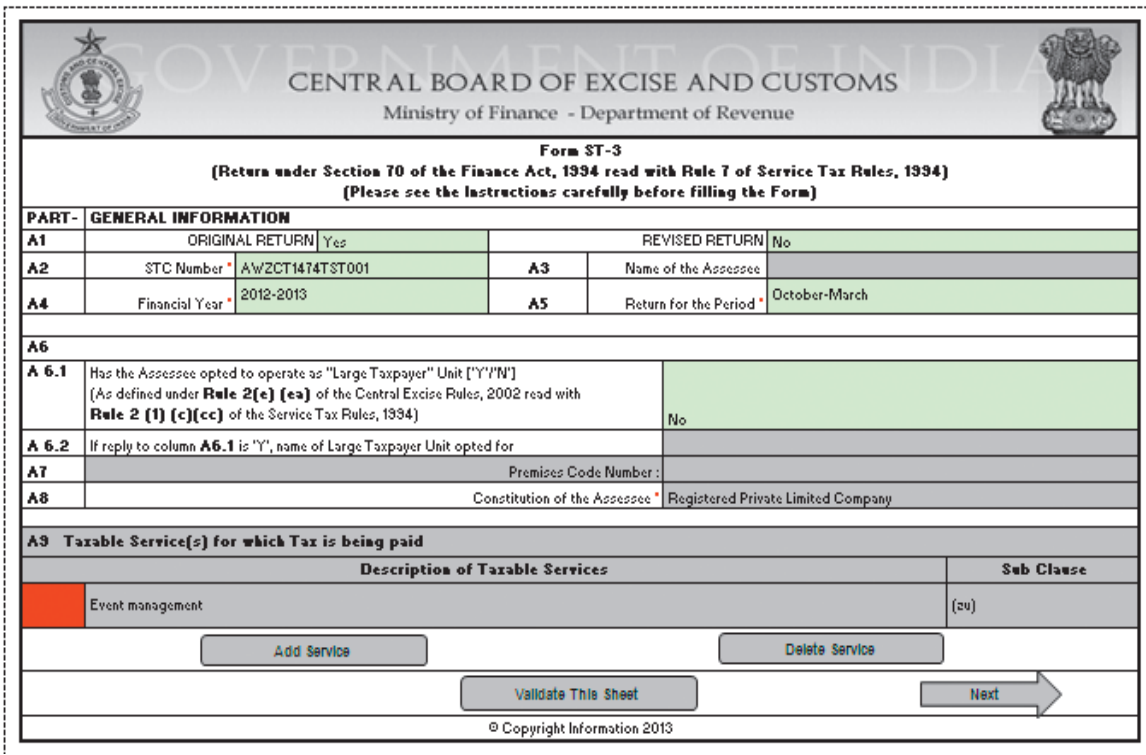
We are going to fill up the ST3 Form based on the following example for half year 1st October 2012 to 31st March 2013:

Example:

Month	Bill Value	Service Tax@12%	Education Cess@2%	Secondary Education Cess@1%	Total Bill Value
Sales of Service→					
Oct'12	700000	84000	1680	840	786520
Nov'12	450000	54000	1080	540	505620
Purchases of Service→					
Oct'12	125000	15000	300	150	140450
Nov'12	250000	30000	600	300	280900
Input Credit Adjusted→					
Oct'12	15000		300	150	15450
Nov'12	30000		600	300	30900
Service Tax Paid→					
Oct'12	69000		1380	690	71070
Nov'12	24000		480	240	24720



Now click on Enable this content in the Dialog box → Click Ok



Here we will consider only the active field because disabled field data will be auto-fetched directly from the database once the return is uploaded

- **Original Return:** If you are filing Original Return, Select Yes otherwise No
- **Revised Return:** When You are filing Revised Return, click Yes for Revise Return and No for Original Return or vise-versa
- **STC Number:** it is the 15 Digit PAN-based Service Tax Code number issued to assessee vide FORM No ST-2 by Service Tax Department
- **Financial Year:** These field meant for entering relevant financial & period for which return is being filed
- **Constitution of the Assessee:** Appropriate constitution of business should be selected from the dropdown, otherwise return will be liable for rejection
- **Description of Taxable Service:** The assessee is required to select the name of taxable service. The details in the return have to be furnished service wise.

Now click Validate This Sheet it will give a confirmation message "This sheet is validated", then click on Next button to goto next sheet.

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Taxable Service for which Tax is being paid :	Event management

A10	Assessee is liable to pay Service Tax on this taxable service as			
	A10.1 A Service Provider under Section 68(1)	Yes	A10.2 A Service Receiver under Section	No
	A10.3 A Service Provider under partial reverse charge under proviso to Section 68(2)	No	A10.4 A Service Receiver under partial reverse charge under proviso to Section 68(2)	No
	A10.5 If covered by A10.3 above, then the percentage of Service Tax Payable as Provider of		A10.6 If covered by A10.4 above, then the percentage of Service Tax Payable as	

A11 EXEMPTIONS		
A11.1	Has the assessee availed benefit of any exemption Notification ('Y'/'N')	No
A11.2	If reply to A11.1 is 'Y', please furnish Notification No. and Sl. No. in the Notification under which such exemption is availed	
Select	Notification Number	Sl. No.

Add Notification | Delete Notification

A12 ABATEMENTS		
A12.1	Has any abatement from the value of services been claimed ('Y'/'N')	No
A12.2	If reply to A12.1 is 'Y', please furnish Notification No. and Sl. No. in the Notification under which such abatement is availed	
Select	Notification Number	Sl. No.

Add Notification | Delete Notification

A13 PROVISIONAL ASSESSMENT		
A13.1	Whether provisionally assessed ('Y'/'N')	No
A13.2	If reply to A13.1 is 'Y', please furnish Provisional Assessment Order No. & Date	
	Provisional Assessment Order No.	Date

PART- B VALUE OF TAXABLE SERVICE AND SERVICE TAX PAYABLE

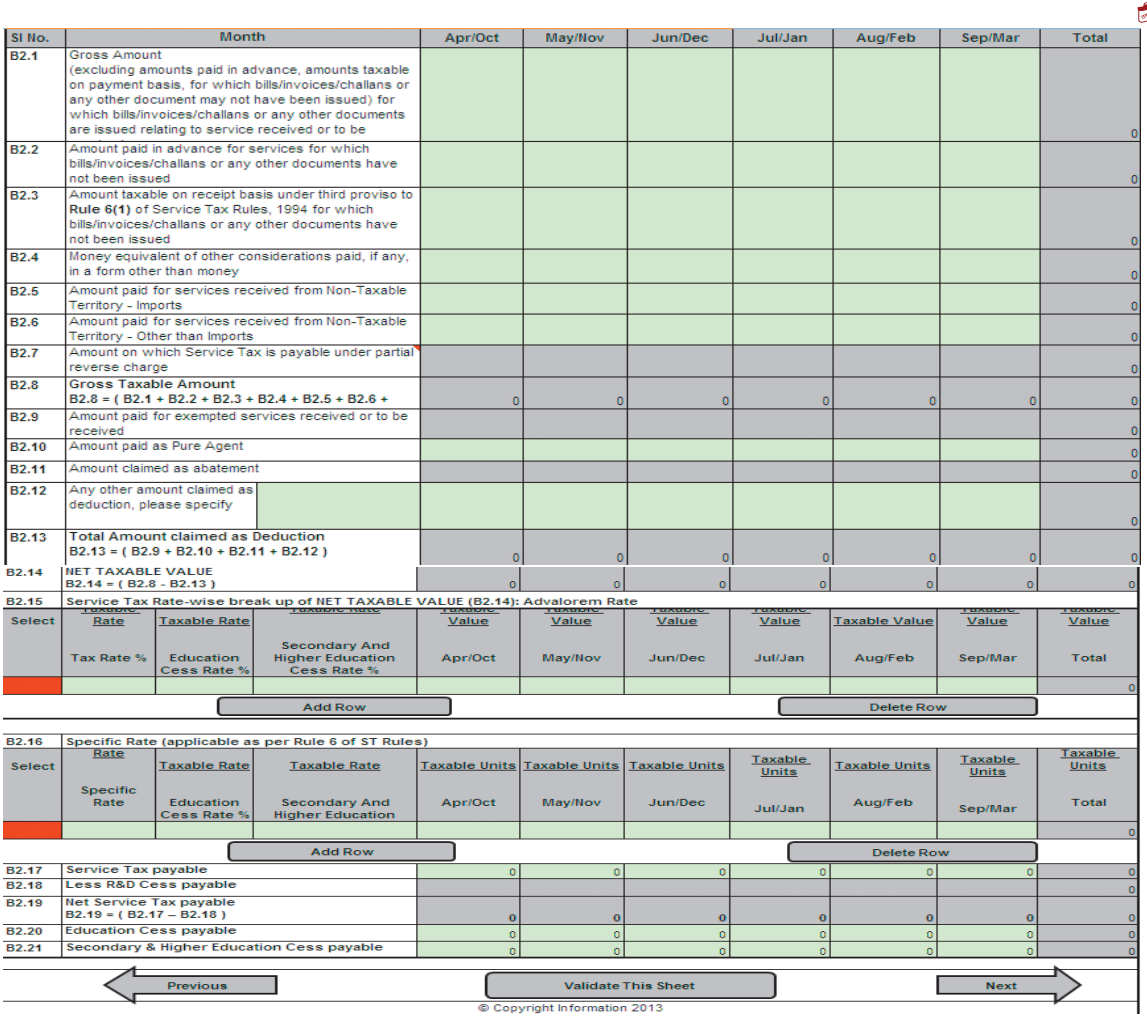
B1 FOR SERVICE PROVIDER

Sl No.	Month	Apr/Oct	May/Nov	Jun/Dec	Jul/Jan	Aug/Feb	Sep/Mar	Total
B1.1	Gross Amount (excluding amounts received in advance, amounts taxable on receipt basis, for which bills/invoices/challans or any other document may not have been issued) for which bills/invoices/challans or any other documents are issued relating to service provided or to be provided (including export of service and exempted service)	700000	450000					1150000
B1.2	Amount received in advance for services for which bills/invoices/challans or any other documents have not been issued							0
B1.3	Amount taxable on receipt basis under third proviso to Rule 6(1) of Service Tax Rules, 1994 for which bills/invoices/challans or any other documents have not been issued							0
B1.4	Amount taxable for services provided for which bills/invoices/challans or any other documents have not been issued							0
B1.5	Money equivalent of other considerations charged, if any, in a form other than money							0
B1.6	Amount on which Service Tax is payable under partial reverse charge							0
B1.7	Gross Taxable Amount B1.7 = (B1.1 + B1.2 + B1.3 + B1.4 + B1.5 + B1.6)	700000	450000	0	0	0	0	1150000
B1.8	Amount charged against export of service provided or to be provided							0

B1.9	Amount charged for exempted service provided or to be provided (other than export of service given at B1.8 above)								0
B1.10	Amount charged as Pure Agent								0
B1.11	Amount claimed as abatement								0
B1.12	Any other amount claimed as deduction, please specify								0
B1.13	**Total Amount claimed as Deduction** **B1.13 = (B1.8 + B1.9 + B1.10 + B1.11 + B1.12)**		0	0	0	0	0	0	0
B1.14	**NET TAXABLE VALUE** **B1.14 = (B1.7 - B1.13)**		700000	450000	0	0	0	0	1150000
B1.15	**Service Tax Rate-wise break up of NET TAXABLE VALUE (B1.14): Advalorem Rate**								
Select	Rate Tax Rate %	Taxable Rate Education Cess Rate %	Secondary And Higher Education Cess Rate %	Value Apr/Oct	Value May/Nov	Value Jun/Dec	Value Jul/Jan	Taxable Value Aug/Feb	Value Sep/Mar	Value Total
	12.0000	2.0000	1.0000	700000	450000					1150000
	Add Row						Delete Row			
B1.16	**Specific Rate (applicable as per Rule 6 of ST Rules)**								
Select	Specific Rate	Taxable Rate Education Cess Rate %	Secondary And Higher Education Cess Rate %	Taxable Units Apr/Oct	Taxable Units May/Nov	Taxable Units Jun/Dec	Units Jul/Jan	Taxable Units Aug/Feb	Units Sep/Mar	Units Total
										0
	Add Row						Delete Row			
B1.17	Service Tax payable			84000	54000	0	0	0	0	138000
B1.18	Less R&D Cess payable									0
B1.19	**Net Service Tax payable** **B1.19 = (B1.17 - B1.18)**			**84000**	**54000**	**0**	**0**	**0**	**0**	138000
B1.20	Education Cess payable			1680	1080	0	0	0	0	2760
B1.21	Secondary & Higher Education Cess payable			840	540	0	0	0	0	1380

B2	FOR SERVICE RECEIVER						
Sl No.	Month	Apr/Oct	May/Nov	Jun/Dec	Jul/Jan	Aug/Feb	Sep/Mar	Total
B2.1	Gross Amount (excluding amounts paid in advance, amounts taxable on payment basis, for which bills/invoices/challans or any other document may not have been issued) for which bills/invoices/challans or any other documents are issued relating to service received or to be							0
B2.2	Amount paid in advance for services for which bills/invoices/challans or any other documents have not been issued							0
B2.3	Amount taxable on receipt basis under third proviso to **Rule 6(1)** of Service Tax Rules, 1994 for which bills/invoices/challans or any other documents have not been issued							0
B2.4	Money equivalent of other considerations paid, if any, in a form other than money							0
B2.5	Amount paid for services received from Non-Taxable Territory - Imports							0
B2.6	Amount paid for services received from Non-Taxable Territory - Other than Imports							0
B2.7	Amount on which Service Tax is payable under partial reverse charge							0
B2.8	**Gross Taxable Amount** **B2.8 = (B2.1 + B2.2 + B2.3 + B2.4 + B2.5 + B2.6 +**	0	0	0	0	0	0	0
B2.9	Amount paid for exempted services received or to be received							0
B2.10	Amount paid as Pure Agent							0

B1.11	Amount claimed as abatement								0
B1.12	Any other amount claimed as deduction, please specify								0
B1.13	**Total Amount claimed as Deduction** **B1.13 = (B1.8 + B1.9 + B1.10 + B1.11 + B1.12)**		0	0	0	0	0	0	0
B1.14	**NET TAXABLE VALUE** **B1.14 = (B1.7 - B1.13)**		700000	450000	0	0	0	0	1150000
B1.15	**Service Tax Rate-wise break up of NET TAXABLE VALUE (B1.14): Advalorem Rate**								
Select	Rate Tax Rate %	Taxable Rate Education Cess Rate %	Secondary And Higher Education Cess Rate %	Value Apr/Oct	Value May/Nov	Value Jun/Dec	Value Jul/Jan	Taxable Value Aug/Feb	Value Sep/Mar	Value Total
	12.0000	2.0000	1.0000	700000	450000					1150000
	Add Row						Delete Row			
B1.16	**Specific Rate (applicable as per Rule 6 of ST Rules)**								
Select	Specific Rate	Taxable Rate Education Cess Rate %	Secondary And Higher Education Cess Rate %	Taxable Units Apr/Oct	Taxable Units May/Nov	Taxable Units Jun/Dec	Units Jul/Jan	Taxable Units Aug/Feb	Units Sep/Mar	Units Total
										0
	Add Row						Delete Row			
B1.17	Service Tax payable			84000	54000	0	0	0	0	138000
B1.18	Less R&D Cess payable									0
B1.19	**Net Service Tax payable** **B1.19 = (B1.17 - B1.18)**			**84000**	**54000**	**0**	**0**	**0**	**0**	138000
B1.20	Education Cess payable			1680	1080	0	0	0	0	2760
B1.21	Secondary & Higher Education Cess payable			840	540	0	0	0	0	1380



Sl No.	Month	Apr/Oct	May/Nov	Jun/Dec	Jul/Jan	Aug/Feb	Sep/Mar	Total
B2.1	Gross Amount (excluding amounts paid in advance, amounts taxable on payment basis, for which bills/invoices/challans or any other document may not have been issued) for which bills/invoices/challans or any other documents are issued relating to service received or to be							0
B2.2	Amount paid in advance for services for which bills/invoices/challans or any other documents have not been issued							0
B2.3	Amount taxable on receipt basis under third proviso to **Rule 6(1)** of Service Tax Rules, 1994 for which bills/invoices/challans or any other documents have not been issued							0
B2.4	Money equivalent of other considerations paid, if any, in a form other than money							0
B2.5	Amount paid for services received from Non-Taxable Territory - Imports							0
B2.6	Amount paid for services received from Non-Taxable Territory - Other than Imports							0
B2.7	Amount on which Service Tax is payable under partial reverse charge							0
B2.8	**Gross Taxable Amount** **B2.8 = (B2.1 + B2.2 + B2.3 + B2.4 + B2.5 + B2.6 +**	0	0	0	0	0	0	0
B2.9	Amount paid for exempted services received or to be received							0
B2.10	Amount paid as Pure Agent							0
B2.11	Amount claimed as abatement							0
B2.12	Any other amount claimed as deduction, please specify							0
B2.13	**Total Amount claimed as Deduction** **B2.13 = (B2.9 + B2.10 + B2.11 + B2.12)**	0	0	0	0	0	0	0
B2.14	NET TAXABLE VALUE B2.14 = (B2.8 - B2.13)	0	0	0	0	0	0	0

B2.15 Service Tax Rate-wise break up of NET TAXABLE VALUE (B2.14): Advalorem Rate

Select	Taxable Rate — Tax Rate %	Taxable Rate — Education Cess Rate %	Taxable Rate — Secondary And Higher Education Cess Rate %	Taxable Value — Apr/Oct	Taxable Value — May/Nov	Taxable Value — Jun/Dec	Taxable Value — Jul/Jan	Taxable Value — Aug/Feb	Taxable Value — Sep/Mar	Taxable Value — Total
										0

Add Row | Delete Row

B2.16 Specific Rate (applicable as per Rule 6 of ST Rules)

Select	Rate — Specific Rate	Taxable Rate — Education Cess Rate %	Taxable Rate — Secondary And Higher Education	Taxable Units — Apr/Oct	Taxable Units — May/Nov	Taxable Units — Jun/Dec	Taxable Units — Jul/Jan	Taxable Units — Aug/Feb	Taxable Units — Sep/Mar	Taxable Units — Total
										0

Add Row | Delete Row

B2.17	Service Tax payable	0	0	0	0	0	0	0	0	0
B2.18	Less R&D Cess payable									0
B2.19	Net Service Tax payable B2.19 = (B2.17 – B2.18)	0	0	0	0	0	0	0	0	0
B2.20	Education Cess payable	0	0	0	0	0	0	0	0	0
B2.21	Secondary & Higher Education Cess payable	0	0	0	0	0	0	0	0	0

Previous | Validate This Sheet | Next

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- **Assessee is liable to pay Service Tax on this taxable service as:**
  - **A10.1:** In normal condition where service Tax paid by provider is set to be Yes
  - **A 10.2:** If assessee is recipients of service tax for which he is liable to pay to service tax for that, then Select Yes
- **Service Provider Under Partial Reverse Charge**
  - **A10.3**: If the assessee is paying tax under Partial Reverse Charge, then Select Yes
  - **A10.5:** It is only applicable when you select Yes option in A.10.3 to select the percentage of Service Tax.

Note: You can only select the percentage in A10.5 only if Partial Reverse Charge is applicable to the service selected.

- **Service Receiver Under Partial Reverse Charge**
  - **A10.4:** If the assessee is paying tax under Partial Reverse Charge, then Select Yes
  - **A10.6:** It is only applicable when you select Yes option in A.10.4 to select the percentage of Service Tax.

Note: You can only select the percentage in A10.6 only if Partial Reverse Charge is applicable to the service selected.

- **A11.1/11.2:** If the assessee has availed benefit of any exemption notification, the notification no. and relevant serial no. , if any, against which such exemption has been availed, have to be entered in A11.1 and A12.2 respectively.
- **A12.1/12.2:** If the assessee has availed abetment from the value of services, he has to furnish the notification no. and relevant serial no(in the notification), if any, against which such abetment has been availed in A12.1 and A12.2 respectively.

- **Part B:** Once the taxable services are selected in A9, the Payable sheets will be populated based on the same.
  - **B1.1/B2.1:** Gross amount for which biils/invoices are issued against taxable service provided or agreed to be provided or received/ agreed to be received (in case of Service receiver), which are taxable on accrual basis, as per the point of Taxation Rules is to be maintained in this column.
  - **B1.2/B2.2:** Amount received in advance is the total amount received for the particular taxable service before provision of service; it excludes Service Tax, Education Cess, and Secondary Education Cess.
  - **B1.3/B2.3:** This is applicable to Individuals and Partnership firm whose aggregate value of taxable services during the previous year is less than or equal to Rs. 50lakh and he opts to pay tax at the time when payment is received by him.
  - **B1.5/B2.4:** The value of consideration charged, other than money, is to be estimated in equivalent money value such consideration in terms of Service Tax. Consideration includes any amount that is payable for the taxable services provided.
  - **B16/B27:** Amount on which Service Tax is payable has to be shown as calculated as per Partial Reverse Charge Taxation rule.

Note: Select A10.3/A10.4 as Yes. Select the % of Partial Reverse Charge from A10.5/A10. Select the Notification No. and Serial No. applicable to the Service.

- **B1.8:** With effect from 01.07.2012, export of services is not to be taxed under Service Tax. If the assessee has included the amount of export of service in column B1.1, he has to fill up said amount in column B1.8 also for claiming deduction of said amount from the gross total amount.
- **B1.9/B2.9:** It refers to the taxable service which is exempt.
- **B1.10/B2.10:** If the assessee acts as Pure Agent, then his income as Pure Agent has to be put here.
- **B1.11/B2.11:** Abetment refers to the part of value of taxable service which is not included in the taxable value for payment of Service Tax through Notification.
- **B1.12/B2.12:** Any deduction, which is not mentioned in any other clause, from the gross value of taxable service has to be provided.
- **B1.15 /B1.16 and B2.15/B2.16:** As per Service Tax Rule, the service Providers/Recipients in respect of Services Booking of tickets for Air Travel provided, Insurer carrying on life insurance business, Purchase or Sale of foreign currency including money charging and Distributors and Selling Agents or persons assisting in organizing lottery have been given option to pay Service Tax at either specific rate or a combination of specific and ad valorem rate. Such assesses have to mention the details of such taxable value in these columns by selecting the appropriate tax rate as applicable to them.
- **B1.16/B2.16:** When the service is liable to only Specific Rate of Tax, the applicable Specific Rate of Tax, and Rates of Cess will have to be entered in B1.16/B2.16 and instead of Value, the No. of Taxable Units will have to be entered as the liability is not on value.

- **B1.18/B2.18:** Amount charged for services received from Non-Taxable territory- import and amount charged for services received from Non Taxable territory- other than Imports.

Now click Validate This Sheet it will give a confirmation message "This sheet is validated", then click on Next button to goto next sheet.

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PART- C SERVICE TAX PAID IN ADVANCE

Amount of Service Tax paid in advance under sub-rule (1A) of Rule 6 of ST Rules

Sl No.	Month	Apr/Oct	May/Nov	Jun/Dec	Jul/Jan	Aug/Feb	Sep/Mar	Total
C1	Amount of Service Tax deposited in advance							0
C2	Amount of Education Cess deposited in advance							0
C3	Amount of Secondary & Higher Education Cess deposited in advance							0
C4	Challan Nos. & Amount							

Select	Challan Number (CIN)	Amount

Add Challan | Delete Challan

Previous | Validate This Sheet | Next

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Part C Service Tax Paid in Advance →

If you pay Service Advance, then you have put the data in respect Service Tax along with respective challan details.

Now click Validate This Sheet it will give a confirmation message "This sheet is validated", then click on Next button to goto next sheet.

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PART-D SERVICE TAX PAID IN CASH AND THROUGH CENVAT CREDIT

Service Tax, Education Cess, Secondary & Higher Education Cess and other amounts paid
(To be filled by a person liable to pay Service Tax and not to be filled by an Input Service Distributor)

Sl No.	Month	Apr/Oct	May/Nov	Jun/Dec	Jul/Jan	Aug/Feb	Sep/Mar	Total
D1	In cash	69000	24000					93000
D2	By CENVAT credit (not applicable where the Service Tax is liable to be paid by the recipient of service)	15000	30000					45000
D3	By adjustment of amount paid as Service Tax in advance under **Rule 6(1A)** of the ST Rules							0
D4	By adjustment of excess amount paid earlier as Service Tax and adjusted, by taking credit of such excess Service Tax paid, in this period under **Rule 6(3)** of the ST Rules							0
D5	By adjustment of excess amount paid earlier as Service Tax and adjusted in this period under **Rule 6(4A)** of the ST Rules							0
D6	By adjustment of excess amount paid earlier as Service Tax in respect of service of Renting of Immovable Property, on account of non-availment of deduction of Property Tax paid and adjusted in this period under **Rule 6 (4C)** of the ST Rules							0
D7	By Book Adjustment in the case of specified Govt Departments							0
D8	**Total Tax paid** D8 = (D1 + D2 + D3 + D4 + D5 + D6 + D7)	84000	54000	0	0	0	0	138000

PART-E EDUCATION CESS PAID IN CASH AND THROUGH CENVAT CREDIT

E1	In cash	1380	480					1860
E2	By CENVAT Credit (not applicable where the Service Tax is liable to be paid by the recipient of service)	300	600					900
E3	By adjustment of amount paid as Service Tax in advance under **Rule 6 (1A)** of the ST Rules							0
E4	By adjustment of excess amount paid earlier as Service Tax and adjusted, by taking credit of such excess Service Tax paid, in this period under **Rule 6(3)** of the ST Rules							0
E5	By adjustment of excess amount paid earlier as Service Tax and adjusted in this period under **Rule 6(4A)** of the ST Rules							0
E6	By adjustment of excess amount paid earlier as Service Tax in respect of service of Renting of Immovable Property, on account of non-availment of deduction of Property Tax paid and adjusted in this period under **Rule 6 (4C)** of the ST Rules							0
E7	By Book Adjustment in the case of specified Govt Departments							0
E8	**Total Education Cess paid** E8 = (E1 + E2 + E3 + E4 + E5 + E6 + E7)	1680	1080	0	0	0	0	2760

PART-F	SECONDARY & HIGHER EDUCATION CESS PAID IN CASH AND THROUGH CENVAT CREDIT							
F1	In cash	690	240					930
F2	By CENVAT Credit (not applicable where the Service Tax is liable to be paid by the recipient of service)	150	300					450
F3	By adjustment of amount paid as Service Tax in advance under **Rule 6 (1A)** of the ST Rules							0
F4	By adjustment of excess amount paid earlier as Service Tax and adjusted, by taking credit of such excess Service Tax paid, in this period under **Rule 6(3)** of the ST Rules							0
F5	By adjustment of excess amount paid earlier as Service Tax and adjusted in this period under **Rule 6(4A)** of the ST Rules							0
F6	By adjustment of excess amount paid earlier as Service Tax in respect of service of Renting of Immovable Property, on account of non-availment of deduction of Property Tax paid and adjusted in this period under **Rule 6 (4C)** of the ST Rules							0
F7	By Book Adjustment in the case of specified Govt Departments							0
F8	**Total Secondary & Higher Education Cess paid F8 = (F1 + F2 + F3 + F4 + F5 + F6 + F7)**	840	540	0	0	0	0	1380
PART-G	**ARREARS, INTEREST, PENALTY, ANY OTHER AMOUNT ETC., PAID**							
G1	Arrears of Revenue (Tax amount) paid in cash							0
G2	Arrears of Revenue (Tax amount) paid by utilising CENVAT credit							0
G3	Arrears of Education Cess paid in cash							0
G4	Arrears of Education Cess paid by utilising							
G5	Arrears of Secondary & Higher Education Cess paid in cash							0
G6	Arrears of Secondary & Higher Education Cess paid by utilising CENVAT credit							0
G7	Amount paid in terms of **Section 73A of Finance Act,1994**							0
G8	Interest paid (in cash only)							0
G9	Penalty paid (in cash only)							0
G10	Amount of Late Fee paid, if any							0
G11	Any Other Amount paid (please specify)							0
G12	**Total payment of Arrears, Interest, Penalty and any other amount, etc. made G12 = (G1 + G2 + G3 + G4 + G5 + G6 + G7 + G8 + G9 + G10 + G11)**	0	0	0	0	0	0	0

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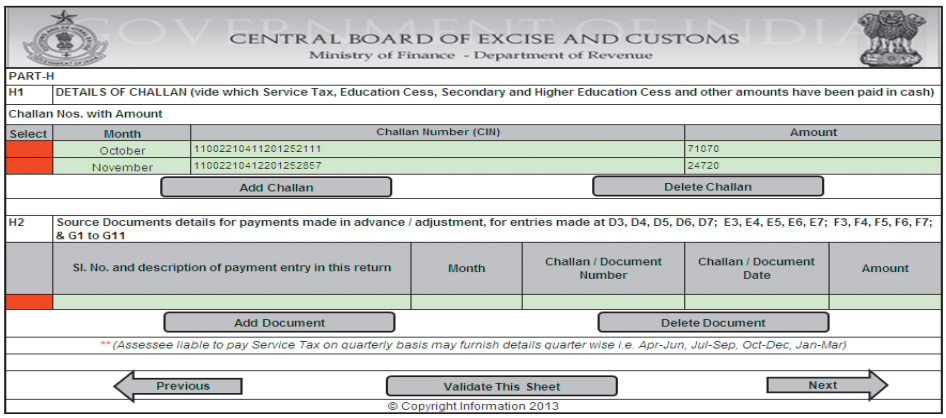
Part D Service Tax Paid in Cash and Through CENVAT Credit →

- **D1/E1/F1:** Service Tax, Education Cess, and Secondary Education Cess paid on monthly basis.
- **D2/E2/F2:** Service Tax, Education Cess, and Secondary Education Cess adjusted against input credit on monthly basis.
- **D3/E3/F3:** If any amount has been paid in advance as Service Tax and the assessee has adjusted that amount against his Service Tax liability, such adjustment has to be shown here.
- **D4/E4/F4:** Service Tax Rules allows adjustment of Service Tax amount which was paid earlier in respect of taxable service not provided wholly or by the service provider or where the amount of invoice is re-negotiated.
- **D5/E5/F5:** Service Tax Rules allows adjustment of Service Tax amount paid in preceding months or quarter, which is in the excess of the Service Tax Liability for such moths or quarter. Such adjustment is to be shown here.
- **D6/E6/F6:** Service Tax Rules allows adjustment of Service Tax amount paid in preceding months or quarter, which is in excess of the amount required to be paid towards Service Tax liability for such month or quarter on account of non-availment of deduction of Property Tax paid from the gross amount of rent charged for the immovable property.
- **D7/E7/F8:** This is meant for those specified Government Departments who are liable for Service Tax for the Service provided by them but the payment of the same is effected by way of adjustment of entries and not by cash.
- **G10:** Amount of Late Fee paid for any delayed filing of return has to be entered here.

Now click on next to goto Next Screen.



CENTRAL BOARD OF EXCISE AND CUSTOMS
Ministry of Finance - Department of Revenue

PART-H

H1 DETAILS OF CHALLAN (vide which Service Tax, Education Cess, Secondary and Higher Education Cess and other amounts have been paid in cash)

Challan Nos. with Amount

Select	Month	Challan Number (CIN)	Amount
	October	11002210411201252111	71070
	November	11002210412201252857	24720

Add Challan | Delete Challan

H2 Source Documents details for payments made in advance / adjustment, for entries made at D3, D4, D5, D6, D7; E3, E4, E5, E6, E7; F3, F4, F5, F6, F7; & G1 to G11

	Sl. No. and description of payment entry in this return	Month	Challan / Document Number	Challan / Document Date	Amount

Add Document | Delete Document

** (Assessee liable to pay Service Tax on quarterly basis may furnish details quarter wise i.e. Apr-Jun, Jul-Sep, Oct-Dec, Jan-Mar)

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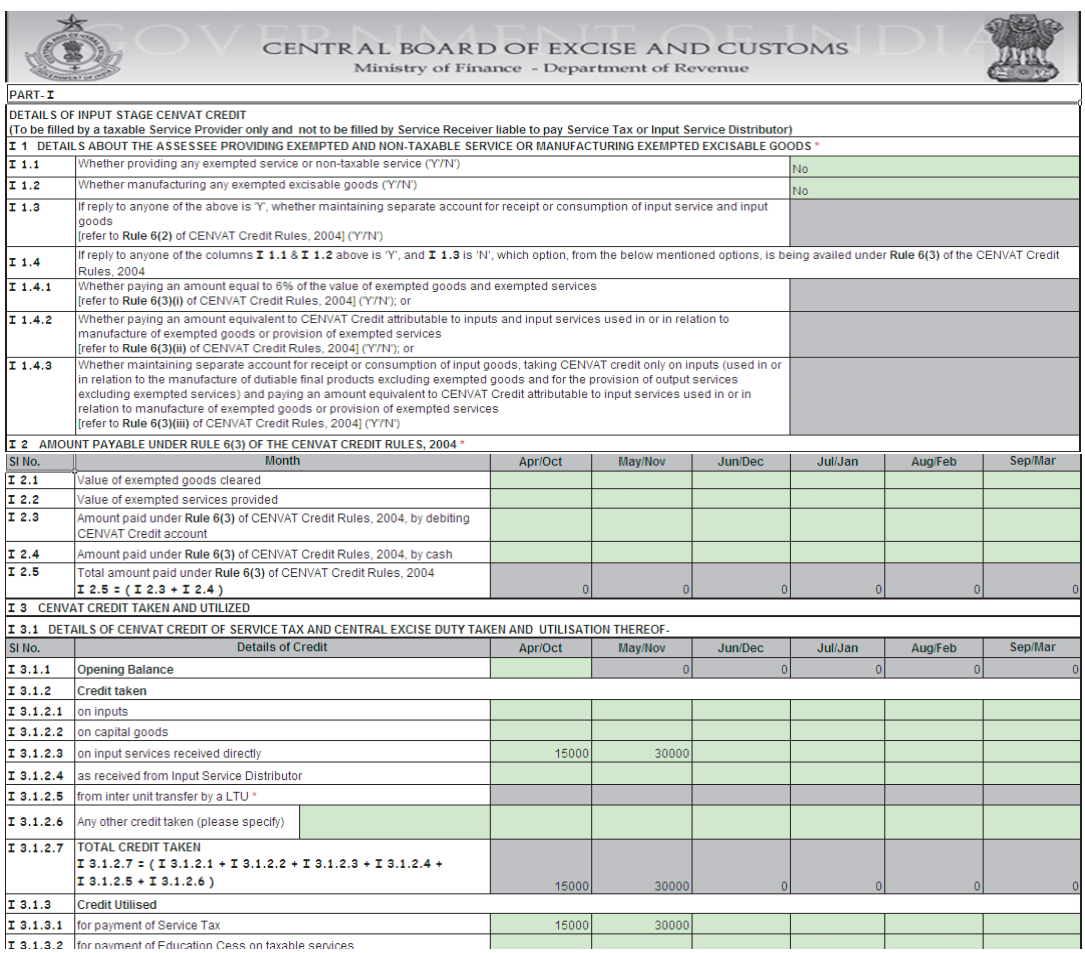
Part H- Details of Challan →

- **H1:** Any cash payment made by way of Challan should be entered here. The Challan No. should be correctly entered in this section of the return. In case of incorrect CIN, the return will be marked for review on validation.

Now click Validate This Sheet it will give a confirmation message "This sheet is validated", then click on Next button to goto next sheet.



CENTRAL BOARD OF EXCISE AND CUSTOMS
Ministry of Finance - Department of Revenue

PART- I

DETAILS OF INPUT STAGE CENVAT CREDIT
(To be filled by a taxable Service Provider only and not to be filled by Service Receiver liable to pay Service Tax or Input Service Distributor)

I 1 DETAILS ABOUT THE ASSESSEE PROVIDING EXEMPTED AND NON-TAXABLE SERVICE OR MANUFACTURING EXEMPTED EXCISABLE GOODS *

I 1.1	Whether providing any exempted service or non-taxable service ('Y'/'N')	No
I 1.2	Whether manufacturing any exempted excisable goods ('Y'/'N')	No
I 1.3	If reply to anyone of the above is 'Y', whether maintaining separate account for receipt or consumption of input service and input goods [refer to **Rule 6(2)** of CENVAT Credit Rules, 2004] ('Y'/'N')	
I 1.4	If reply to anyone of the columns **I 1.1** & **I 1.2** above is 'Y', and **I 1.3** is 'N', which option, from the below mentioned options, is being availed under **Rule 6(3)** of the CENVAT Credit Rules, 2004	
I 1.4.1	Whether paying an amount equal to 6% of the value of exempted goods and exempted services [refer to **Rule 6(3)(i)** of CENVAT Credit Rules, 2004] ('Y'/'N'); or	
I 1.4.2	Whether paying an amount equivalent to CENVAT Credit attributable to inputs and input services used in or in relation to manufacture of exempted goods or provision of exempted services [refer to **Rule 6(3)(ii)** of CENVAT Credit Rules, 2004] ('Y'/'N'); or	
I 1.4.3	Whether maintaining separate account for receipt or consumption of input goods, taking CENVAT credit only on inputs (used in or in relation to the manufacture of dutiable final products excluding exempted goods and for the provision of output services excluding exempted services) and paying an amount equivalent to CENVAT Credit attributable to input services used in or in relation to manufacture of exempted goods or provision of exempted services [refer to **Rule 6(3)(iii)** of CENVAT Credit Rules, 2004] ('Y'/'N')	

I 2 AMOUNT PAYABLE UNDER RULE 6(3) OF THE CENVAT CREDIT RULES, 2004 *

Sl No.	Month	Apr/Oct	May/Nov	Jun/Dec	Jul/Jan	Aug/Feb	Sep/Mar
I 2.1	Value of exempted goods cleared						
I 2.2	Value of exempted services provided						
I 2.3	Amount paid under **Rule 6(3)** of CENVAT Credit Rules, 2004, by debiting CENVAT Credit account						
I 2.4	Amount paid under **Rule 6(3)** of CENVAT Credit Rules, 2004, by cash						
I 2.5	Total amount paid under **Rule 6(3)** of CENVAT Credit Rules, 2004 **I 2.5 = (I 2.3 + I 2.4)**	0	0	0	0	0	0

I 3 CENVAT CREDIT TAKEN AND UTILIZED

I 3.1 DETAILS OF CENVAT CREDIT OF SERVICE TAX AND CENTRAL EXCISE DUTY TAKEN AND UTILISATION THEREOF-

Sl No.	Details of Credit	Apr/Oct	May/Nov	Jun/Dec	Jul/Jan	Aug/Feb	Sep/Mar
I 3.1.1	**Opening Balance**		0	0	0	0	0
I 3.1.2	**Credit taken**						
I 3.1.2.1	on inputs						
I 3.1.2.2	on capital goods						
I 3.1.2.3	on input services received directly	15000	30000				
I 3.1.2.4	as received from Input Service Distributor						
I 3.1.2.5	from inter unit transfer by a LTU *						
I 3.1.2.6	Any other credit taken (please specify)						
I 3.1.2.7	**TOTAL CREDIT TAKEN I 3.1.2.7 = (I 3.1.2.1 + I 3.1.2.2 + I 3.1.2.3 + I 3.1.2.4 + I 3.1.2.5 + I 3.1.2.6)**	15000	30000	0	0	0	0
I 3.1.3	**Credit Utilised**						
I 3.1.3.1	for payment of Service Tax	15000	30000				
I 3.1.3.2	for payment of Education Cess on taxable services						

I 3.1.3.3	for payment of Secondary and Higher Education Cess on taxable services						
I 3.1.3.4	for payment of excise duty or any other duty						
I 3.1.3.5	towards clearance of input goods and capital goods removed as such or after use						
I 3.1.3.6	towards inter unit transfer to LTU *						
I 3.1.3.7	for Payment of an amount under **Rule 6(3)** of the CENVAT Credit Rules, 2004						
I 3.1.3.8	for any other payments/ adjustments/ reversal (please specify)						
I 3.1.3.9	TOTAL CREDIT UTILISED I 3.1.3.9 = (I 3.1.3.1 + I 3.1.3.2 + I 3.1.3.3 + I 3.1.3.4 + I 3.1.3.5 + I 3.1.3.6 + I 3.1.3.7 + I 3.1.3.8)	15000	30000	0	0	0	0
I 3.1.4	Closing Balance of CENVAT credit I 3.1.4 = { (I 3.1.1 + I 3.1.2.7) - I 3.1.3.9 }	0	0	0	0	0	0

I 3.2 DETAILS OF CENVAT CREDIT OF EDUCATION CESS TAKEN & UTILISATION THEREOF -

Sl No.	Details of Credit	Apr/Oct	May/Nov	Jun/Dec	Jul/Jan	Aug/Feb	Sep/Mar
I 3.2.1	Opening Balance of Education Cess		0	0	0	0	0
I 3.2.2	Credit of Education Cess taken						
I 3.2.2.1	on inputs						
I 3.2.2.2	on capital goods						
I 3.2.2.3	on input services received directly	300	600				
I 3.2.2.4	as received from Input Service Distributor						
I 3.2.2.5	from inter unit transfer by a LTU *						
I 3.2.2.6	for any other credit taken (please specify)						
I 3.2.2.7	Total credit of Education Cess taken						
I 3.2.2.7	Total credit of Education Cess taken I 3.2.2.7 = (I 3.2.2.1 + I 3.2.2.2 + I 3.2.2.3 + I 3.2.2.4 + I 3.2.2.5 + I 3.2.2.6)	300	600	0	0	0	0
I 3.2.3	Credit of Education Cess utilised						
I 3.2.3.1	for payment of Education Cess on goods & services	300	600				
I 3.2.3.2	towards payment of Education Cess on clearance of input goods and capital goods removed as such or after use						
I 3.2.3.3	towards inter unit transfer to LTU *						
I 3.2.3.4	for any other payments/ adjustments/ reversal (please specify)						
I 3.2.3.5	Total credit of Education Cess utilised I 3.2.3.5 = (I 3.2.3.1 + I 3.2.3.2 + I 3.2.3.3 + I 3.2.3.4)	300	600	0	0	0	0
I 3.2.4	Closing Balance of Education Cess I 3.2.4 = { (I 3.2.1 + I 3.2.2.7) - I 3.2.3.5 }	0	0	0	0	0	0

I 3.3 DETAILS OF CENVAT CREDIT OF SECONDARY AND HIGHER EDUCATION CESS (SHEC) TAKEN & UTILISATION THEREOF -

Sl No.	Details of Credit	Apr/Oct	May/Nov	Jun/Dec	Jul/Jan	Aug/Feb	Sep/Mar
I 3.3.1	Opening Balance of SHEC		0	0	0	0	0
I 3.3.2	Credit of SHEC taken						
I 3.3.2.1	on inputs						
I 3.3.2.2	on capital goods						
I 3.3.2.3	on input services received directly	150	300				
I 3.3.2.4	as received from Input Service Distributor						
I 3.3.2.5	from inter unit transfer by a LTU *						
I 3.3.2.6	for any other credit taken (please specify)						
I 3.3.2.7	Total credit of SHEC taken I 3.3.2.7 = (I 3.3.2.1 + I 3.3.2.2 + I 3.3.2.3 + I 3.3.2.4 + I 3.3.2.5 + I 3.3.2.6)	150	300	0	0	0	0
I 3.3.3	Credit of SHEC utilised						
I 3.3.3.1	for payment of SHEC on goods & services	150	300				
I 3.3.3.2	towards payment of SHEC on clearance of input goods and capital goods removed as such or after use						
I 3.3.3.3	towards inter unit transfer to LTU *						
I 3.3.3.4	for any other payments/ adjustments/ reversal (please specify)						
I 3.3.3.5	Total credit of SHEC utilised I 3.3.3.5 = (I 3.3.3.1 + I 3.3.3.2 + I 3.3.3.3 + I 3.3.3.4)	150	300	0	0	0	0
I 3.3.4	Closing Balance of SHEC I 3.3.4 = { (I 3.3.1 + I 3.3.2.7) - I 3.3.3.5 }	0	0	0	0	0	0

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Part I – Details of Input Stage CENVAT Credit →

- **I:** Unlike the earlier return, in this return, in CENVAT section, EDU Cess and SHE Cess have been provided with separate blocks and entries have to make accordingly.
- **I 3.1.2:** Against Sl. No. I 3.1.2.1, I 3.1.2.2 and I 3.1.2.3 the details of CENVAT credit availed on input/ capital goods/input services received directly by the assessee, are to be shown. Against Sl. No. I

3.1.2.4, furnish the details of Service Tax credit as received from Input Service Distributor. Against Sl. No. I.3.1.2.5, details have to filled only by Large Taxpayer Unit who has opted to operate as LTU.

- **I 3.1.3.4:** This has to be filled only by the assesses who are engaged in both, providing taxable service as well as manufacturing and clearance of excisable goods. This entry would also include excise duty paid on capital goods inputs removed as waste and scrap.
- **I 3.1.3.7:** if the assessee has utilized CENVAT credit for making payment, adjustment or reversal such as in the case write off of value of inputs or capital goods of CCR, such details may be mentioned here.
- **I 3.3:** Details of CENVAT credit taken and utilized in respect of Secondary and Higher Education Cess has to be shown separately in these columns.
- **I 3.1.2.6/I 3.2.2.6/I 3.3.2.6:** The Assessee can enter Credit taken other than for the reasons listed along with the reasons in Text box.

Now click Validate This Sheet it will give a confirmation message "This sheet is validated", then click on Next button to goto next sheet.

CENTRAL BOARD OF EXCISE AND CUSTOMS
Ministry of Finance - Department of Revenue

PART-J CREDIT DETAILS FOR INPUT SERVICE DISTRIBUTOR
(TO BE FILLED ONLY BY AN INPUT SERVICE DISTRIBUTOR)

J1 DETAILS OF CENVAT CREDIT OF SERVICE TAX & CENTRAL EXCISE DUTY TAKEN AND DISTRIBUTION THEREOF-

Sl No.	Details of Credit	Apr/Oct	May/Nov	Jun/Dec	Jul/Jan	Aug/Feb	Sep/Mar
J1.1	Opening Balance of CENVAT credit		0	0	0	0	0
J1.2	Credit taken (for distribution) on input services						
J1.3	Credit distributed						
J1.4	Credit not eligible for distribution in terms of **Rule 7(b)** of the CENVAT Credit Rules, 2004						
J1.5	**Closing Balance of CENVAT credit** J1.5 = { (J1.1 + J1.2) – (J1.3 + J1.4) }	0	0	0	0	0	0

J2 DETAILS OF CENVAT CREDIT OF EDUCATION CESS TAKEN AND DISTRIBUTION THEREOF-

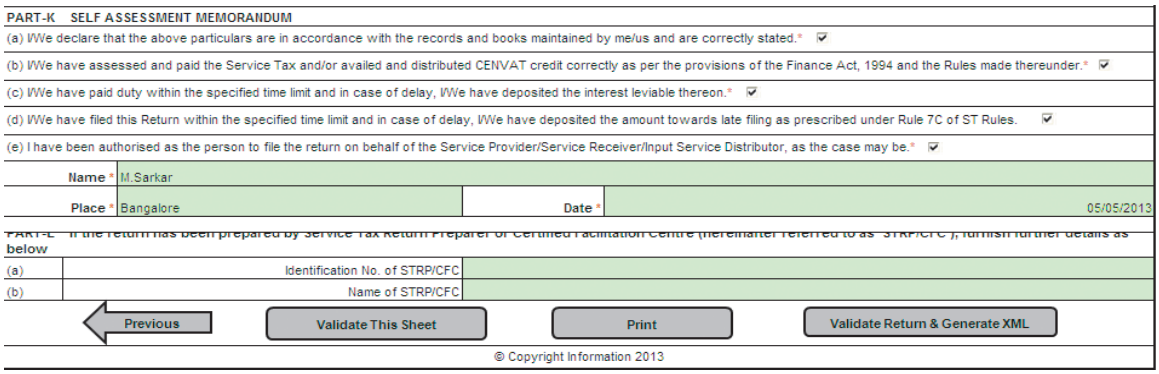
Sl No.	Details of Credit	Apr/Oct	May/Nov	Jun/Dec	Jul/Jan	Aug/Feb	Sep/Mar
J2.1	Opening Balance of CENVAT credit of Education Cess		0	0	0	0	0
J2.2	Credit of Education Cess taken (for distribution) on input services						
J2.3	Credit of Education Cess distributed						
J2.4	Credit of Education Cess not eligible for distribution in terms of **Rule 7(b)** of the CENVAT Credit Rules, 2004						
J2.5	**Closing Balance of CENVAT credit of Education Cess** J2.5 = { (J2.1 + J2.2) – (J2.3 + J2.4) }	0	0	0	0	0	0

J2 DETAILS OF CENVAT CREDIT OF EDUCATION CESS TAKEN AND DISTRIBUTION THEREOF-

Sl No.	Details of Credit	Apr/Oct	May/Nov	Jun/Dec	Jul/Jan	Aug/Feb	Sep/Mar
J2.1	Opening Balance of CENVAT credit of Education Cess		0	0	0	0	0
J2.2	Credit of Education Cess taken (for distribution) on input services						
J2.3	Credit of Education Cess distributed						
J2.4	Credit of Education Cess not eligible for distribution in terms of **Rule 7(b)** of the CENVAT Credit Rules, 2004						
J2.5	**Closing Balance of CENVAT credit of Education Cess** J2.5 = { (J2.1 + J2.2) – (J2.3 + J2.4) }	0	0	0	0	0	0

J3 DETAILS OF CENVAT CREDIT OF SECONDARY & HIGHER EDUCATION CESS (SHEC) TAKEN AND DISTRIBUTION THEREOF-

Sl No.	Details of Credit	Apr/Oct	May/Nov	Jun/Dec	Jul/Jan	Aug/Feb	Sep/Mar
J3.1	Opening Balance of CENVAT credit of SHEC		0	0	0	0	0
J3.2	Credit of SHEC taken (for distribution) on input services						
J3.3	Credit of SHEC distributed						
J3.4	Credit of SHEC not eligible for distribution in terms of **Rule 7(b)** of the CENVAT Credit Rules, 2004						
J3.5	**Closing Balance of CENVAT credit of SHEC** J3.5 = { (J3.1 + J3.2) – (J3.3 + J3.4) }	0	0	0	0	0	0



PART-K SELF ASSESSMENT MEMORANDUM

(a) I/We declare that the above particulars are in accordance with the records and books maintained by me/us and are correctly stated.*

(b) I/We have assessed and paid the Service Tax and/or availed and distributed CENVAT credit correctly as per the provisions of the Finance Act, 1994 and the Rules made thereunder.*

(c) I/We have paid duty within the specified time limit and in case of delay, I/We have deposited the interest leviable thereon.*

(d) I/We have filed this Return within the specified time limit and in case of delay, I/We have deposited the amount towards late filing as prescribed under Rule 7C of ST Rules.

(e) I have been authorised as the person to file the return on behalf of the Service Provider/Service Receiver/Input Service Distributor, as the case may be.*

Name * M.Sarkar

Place * Bangalore Date * 05/05/2013

PART-L If the return has been prepared by Service Tax Return Preparer or Certified Facilitation Centre (hereinafter referred to as "STRP/CFC"), furnish further details as below

(a) Identification No. of STRP/CFC

(b) Name of STRP/CFC

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Part –K Self Assessment Memorandum →

You have to check all the boxes and put Name, Place & Date under Self Assessment Memorandum in order to Generate XML file.

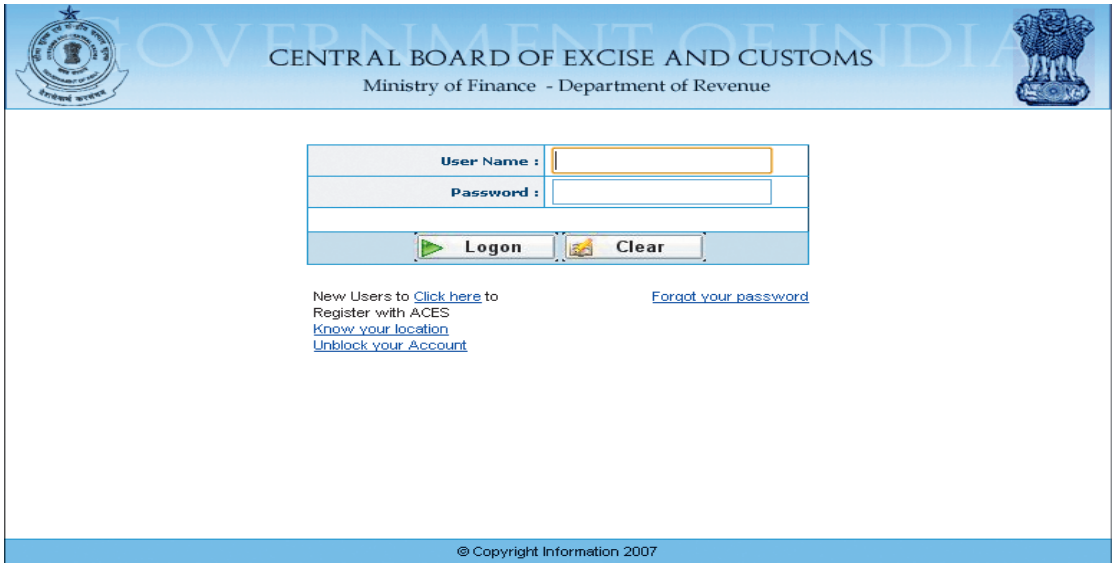
Part L If the Return Prepared by Service Tax Return Preparer→

If the return prepared by Service Tax Return Preparer, then you have to put the identification no and the name of STRP.

Now click Validate This Sheet it will give a confirmation message "This sheet is validated". Then click on Validate Return & Generate XML it will give a confirmation message "System has Generate the XML File".

Now go to the website -https://www.aces.gov.in → Service Tax → Now Put User Id and Password for logon purpose → Click on Logon.

The Service Tax Screen as follows:



Upload XML file into ACES application →

For uploading the XML file generated by the e-filing ST3 Return Excel utility, log into ACES application and access RET → e Filing → Upload File to upload generated XML file of Return. On Upload screen, provide the required information and browse to select the XML file from the saved location and submit the same.

UNIT - 15

E-FILLING OF RETURN – CENTRAL EXCISE

Returns & Time lines →

The following Returns are required to be filed under Excise for Manufacturers:

Form No.	Who Can File	Periodicity	Due Date
ER-1	Manufacturers of Central Excise, other than those who are required or entitled to file ER-2 or ER-3 returns	Monthly	On or before 10th of the following month
ER-2	Manufacturers who are 100% EOUs(Export Oriented Units) and are removing goods into the domestic tariff area	Monthly	On or before 10th of the following month
ER–3	Manufacturers availing exemption on the basis of value of their annual clearance, manufacturer of processed yarn, unprocessed fabrics falling under chapters 50 through 55,58 or 60 of the Central Excise Tariff or manufacturers of readymade garments.	Quarterly	Within 20 days from the close of quarter
ER-4	Annual Financial information statement to be submitted by manufacturers who paid duty of excise more than Rs.One crore in the preceding financial year.	Annually	By 30th November of the Succeeding year
ER-5	Annual return of information relating to principal inputs used in the manufacture of finished goods. Filed by manufacturers who paid duty of excise more than Rs. One crore in the preceding financial year	Annually	By 30th April of the Succeeding year
ER-6	Monthly return of information relating to principal inputs on which cenvat credit was availed. Filed by manufacturers who paid duty of excise in excess of Rs.One crore in the preceding financial year.	Monthly	On or before 10th of the following month.
ER-7	All Assessees	Annually	By 30th April of the Succeeding year
Dealer	Filed by registered first stage and second stage dealers giving details of the invoices issued by them and documents based on which credit passed on.	Quarterly	Within 15 days from the Close of quarter
Monthly Return for CENVAT	Monthly Return by Large and Regular Units	Monthly	On or before 10th of the following month (With ER-1)

Before preparing the return you have to download return preparation utility from:

https://www.aces.gov.in → Downloads → Click Here To Download the Utilities → Scroll down to Central Excise Section → Download ER1/ER2/ER3/ER4/ER5/ER6/ER7/ER8 and CEC Return Excel Utility.

Now extract the required excel utility files as per your requirement from the download location.

We are going to fill up the ER-1 Form based on the following example for the month of April-13:

Example:

Purchase of Raw Material						
Material	**Bill Value**	**E.D @12%**	**E.Cess @2%**	**S.E.Cess @1%**	**Vat**	**Bill Value**
Natural Water	2000000	240000	4800	2400	0	2247200
Pet Bottles 1ltr	500000	60000	1200	600	28090	589890
Bottle Cap	125000	15000	300	150	7022.50	147472.50
Total	**2625000**	**315000**	**6300**	**3150**	**35112.50**	**2984562.50**

Sale of Goods						
Material	**Bill Value**	**E.D @12%**	**E.Cess @2%**	**S.E.Cess @1%**	**Vat**	**Bill Value**
Aqua Sure 1 Ltr	7500000	468000	9360	4680	1157395.80	9139435.80
Total	**7500000**	**468000**	**9360**	**4680**	**1157395.80**	**9139435.80**

CENVAT Ledgers			
CENVAT ED @12%	**CENVAT E.Cess @ 2%**	**CENVAT S.E. Cess @ 1%**	**Total Debit**
315000	6300	3150	324500
Basic Excise Ledgers			
ED@12%	**E.Cess@2%**	**S.E.Cess@1%**	**Total Credit**
315000	**6300**	**3150**	**324500**

Total Excise Duty Payable			
ED@12%	**CENVAT E.Cess@2%**	**CENVAT S.E. Cess@1%**	**Total**
468000	9360	4680	482040
Less: CENVAT Credit Avail			
ED@12%	**E.Cess@2%**	**S.E.Cess@1%**	**Total**
315000	6300	3150	324500
Total Excise Duty Paid			
ED@12%	**E.Cess@2%**	**S.E.Cess@1%**	**Total**
153000	**3060**	**1530**	**157590**

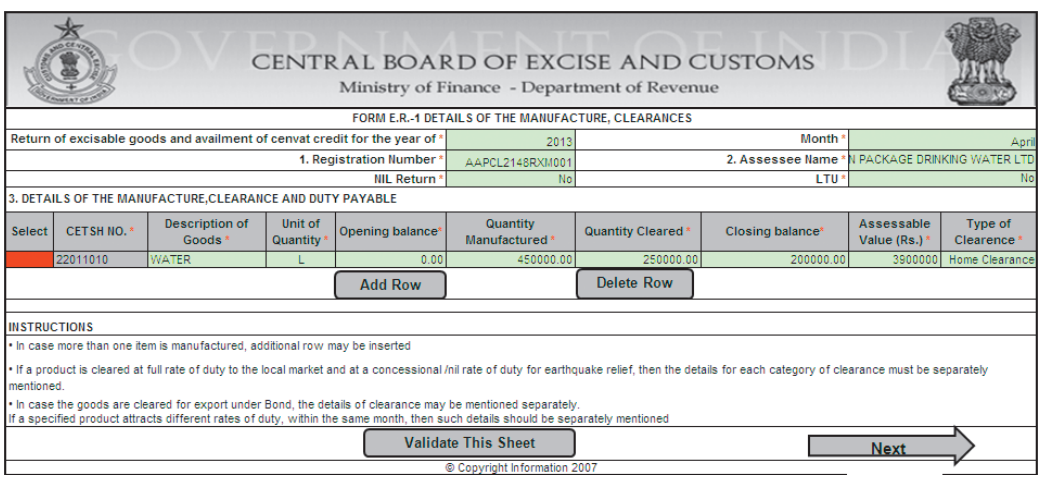
Structure Utility for ER1→

- E-filing of ER1consists of following five worksheets initially: Return, Paid, CENVAT, Other Payments, and challan. The name of each sheet is displayed in the tab at the bottom of worksheet.

- The sheets for entering duty payable data are added dynamically by the Excel Utility. The sheets are named as Payable(1), Payable(2) etc. The Utility will add new Payable sheet when you enter Clearance data on Sheet Return.
- The sheet for entering data for duty head wise breakup of arrears are also added dynamically e.g. Arrear(1), Arrear(2) etc.
- The sheet for entering data for duty head wise breakup of the other payments(if any) are also added dynamically e.g. Others(1), Others(2) etc.

Steps for Filing Return →

- **Fill up the Return Data:** Navigate to each field of every section in the sheet to provide applicable data in correct format.
- **Validating Sheets:** Click on the "**Validate this Sheet**" button to ensure that the sheet has been properly filled and also data has been furnished in proper format. If there is some error on the sheet, E-filing utility will prompt you about the same. In such case E-fling utility will not allow you to proceed further until you rectify the error. There is "Validate Return and Submit" button on last sheet "Challan" for validating all the entries in your return. If you click on this button, Utility will validate all the sheets one by one. In case there is some error identified on some sheet, the utility will prompt you about the same and lead you to the sheet.
- **Generate XML:** After all the required fields have been filed properly and validated, clicking on "**Validate Return and Submit**" button will recheck all the sheets and XML will be generated. Both files are saved in the same folder of your systems where e-filing Utility is placed.
- **Upload XML file to ACES application:** For uploading the XML generated by the E-filing Utility, login to ACES application and access menu option to upload generated XML file of Return. On Upload screen provide the required information and browse to select XML file and submit the form.



CENTRAL BOARD OF EXCISE AND CUSTOMS

Ministry of Finance - Department of Revenue

FORM E.R.-1 DETAILS OF THE MANUFACTURE, CLEARANCES

Return of excisable goods and availment of cenvat credit for the year of *	2013	Month *	April
1. Registration Number *	AAPCL2148RXM001	2. Assessee Name *	N PACKAGE DRINKING WATER LTD
NIL Return *	No	LTU *	No

3. DETAILS OF THE MANUFACTURE,CLEARANCE AND DUTY PAYABLE

Select	CETSH NO. *	Description of Goods *	Unit of Quantity *	Opening balance*	Quantity Manufactured *	Quantity Cleared *	Closing balance*	Assessable Value (Rs.) *	Type of Clearence *
	22011010	WATER	L	0.00	450000.00	250000.00	200000.00	3900000	Home Clearance

Add Row Delete Row

INSTRUCTIONS

• In case more than one item is manufactured, additional row may be inserted

• If a product is cleared at full rate of duty to the local market and at a concessional /nil rate of duty for earthquake relief, then the details for each category of clearance must be separately mentioned.

• In case the goods are cleared for export under Bond, the details of clearance may be mentioned separately.
If a specified product attracts different rates of duty, within the same month, then such details should be separately mentioned

Validate This Sheet Next

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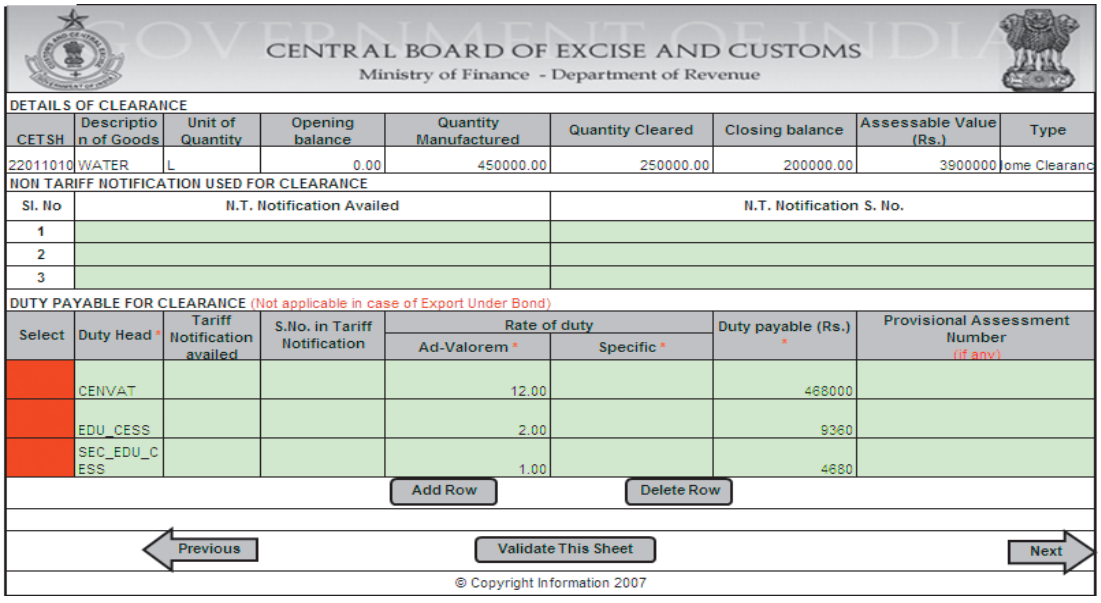
Fill up the Return Data →

- All Green Cells are areas where input is expected.
- You are not allowed to enter data in the Gray Cells.
- You can use ER1 excel Utility only for filing the return of Present and Past Month.
- All the Fields marked with asterisk (*) are mandatory.

Filing Data for Return Sheet →

- **Return Period:** Enter the month and year for which you are filing the return.
- **Registration Details:** Enter Registration no and Name.
- **Option for NIL Return:** In case you are filing the NIL Return then change the option to "**Yes**". On selection yes, utility will ask you to freeze the option and then delete all the sheets that are not applicable. Only visible sheets will be "**Return**" an.
- **Option for LTU:** if you are filing return as LTU (Large Tax Paying Unit) then change the option to "**Yes**".
- **Details of manufacture and clearance and duty payable:** Provide the details like CETSH, Description of Goods, Unit of Quantity, Opening Balance, Quantity Manufactured, Quantity Cleared, Closing Balance, Assessable Value, and Type of Clearance. Please select the value for field CETSH No. from the dropdown very carefully. As you select the CETSH the utility will ask you to freeze the option and add new sheet for filing details of "Duty Payable". The option once frozen can't be changed.

Now click Validate This Sheet it will give a confirmation message "This sheet is validated", then click on Next button to goto next sheet.



CENTRAL BOARD OF EXCISE AND CUSTOMS
Ministry of Finance - Department of Revenue

DETAILS OF CLEARANCE

CETSH	Description of Goods	Unit of Quantity	Opening balance	Quantity Manufactured	Quantity Cleared	Closing balance	Assessable Value (Rs.)	Type
22011010	WATER	L	0.00	450000.00	250000.00	200000.00	3900000	ome Clearanc

NON TARIFF NOTIFICATION USED FOR CLEARANCE

Sl. No	N.T. Notification Availed	N.T. Notification S. No.
1		
2		
3		

DUTY PAYABLE FOR CLEARANCE (Not applicable in case of Export Under Bond)

Select	Duty Head *	Tariff Notification availed	S.No. in Tariff Notification	Rate of duty		Duty payable (Rs.) *	Provisional Assessment Number (if any)
				Ad-Valorem *	Specific *		
	CENVAT			12.00		468000	
	EDU_CESS			2.00		9360	
	SEC_EDU_CESS			1.00		4680	

Add Row Delete Row

Previous Validate This Sheet Next

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Filing Data for Payable(1) Sheet →

- **Details of Clearance:** This section will automatically populate as enter validate data in Return Sheet.
- **Non Tariff Notification used for Clearance:** If you cleared the finished goods against any Notification then select the Notification Availed against on which goods is cleared.
- **Duty Payable for Clearance:** Select Duty Head, Put Rate of Duty, and amount of Duty payable as per our example Sales Data.

Now click Validate This Sheet it will give a confirmation message "This sheet is validated", then click on Next button to goto next sheet.

GOVERNMENT OF INDIA

CENTRAL BOARD OF EXCISE AND CUSTOMS

Ministry of Finance - Department of Revenue

4. CLEARANCE DETAILS OF INTER UNIT TRANSFER OF INTERMEDIATE GOODS WITHOUT PAYMENT OF DUTY UNDER SUBRULE(1) OF RULE 12BB

Select	Registration number of recipient unit	Name & Address of recipient premises	CETSH	Description of Goods Sent	Unit of Quantity	Quantity Cleared

Add Row Delete Row

5. RECEIPT DETAILS OF INTERMEDIATE GOODS RECEIVED FROM OTHER PREMISES UNDER SUBRULE(1) OF RULE 12BB

Select	Registration number of sender premises	Name & Address of sender premises	CETSH	Description of Goods Received	Unit of Quantity	Quantity Received

Add Row Delete Row

6.DETAILS OF DUTY PAID ON EXCISABLE GOODS

S No	Duty Code	Credit Account (Rs.)	Account Current(Rs.)	GAR-7 Challan	BSR Code	Total Duty Paid (Rs.)
1	CENVAT	315000	153000	11457880405201345621	1145788	468000
2	SED					0
3	NCCD					0
4	AED_TTA					0
5	SAED					0
6	ADE					0
7	ADE_LVD_CL_85					0
8	AED_GSI					0
9	EDU_CESS	6300	3060	11457880405201345621	1145788	9360
10	SEC_EDU_CESS	3150	1530	11457880405201345621	1145788	4680
11	CESS_JUTE					0
12	CESS_TEA					0
13	CESS_COPRA					0
14	CESS_OIL					0
15	CESS_COTTON					0
16	CESS_BEEDI					0
17	CESS_TOBCCO					0
18	CESS_RUBBER					0
19	CESS_CRUDEOIL					0
20	CESS_COFFEE					0
21	CESS_SUGAR					0
22	CESS_PAPER					0
23	CESS_STRW_BRD					0
24	CESS_VEG_OIL					0
25	CESS_AUTOMBL					0
26	CESS_COAL_COKE					0
27	CESS_IRON_ORE					0
28	CESS_LIME_DLMT					0
29	CESS_SALT					0
30	CESS_MAGNSE					0
31	CESS_TEXTILE					0
32	CESS_FILMS					0
33	CESS_CASHEW					0
34	CESS_CHROME					0
35	CESS_FIBER					0
36	CESS_MEDICINAL					0
37	CESS_LAC					0
38	CESS_MARINE					0
39	CESS_RAYON					0
40	CESS_WOOLEN					0
41	CESS_COTN_FBRC					0
42	CESS_MNMD_FBRC					0
43	CESS_MATCHES					0
44	CESS_OTHR_CMDT					0
45	CESS_NATRL_GAS					0

7. ABSTRACT OF ACCOUNT-CURRENT (CASH PAYMENT)

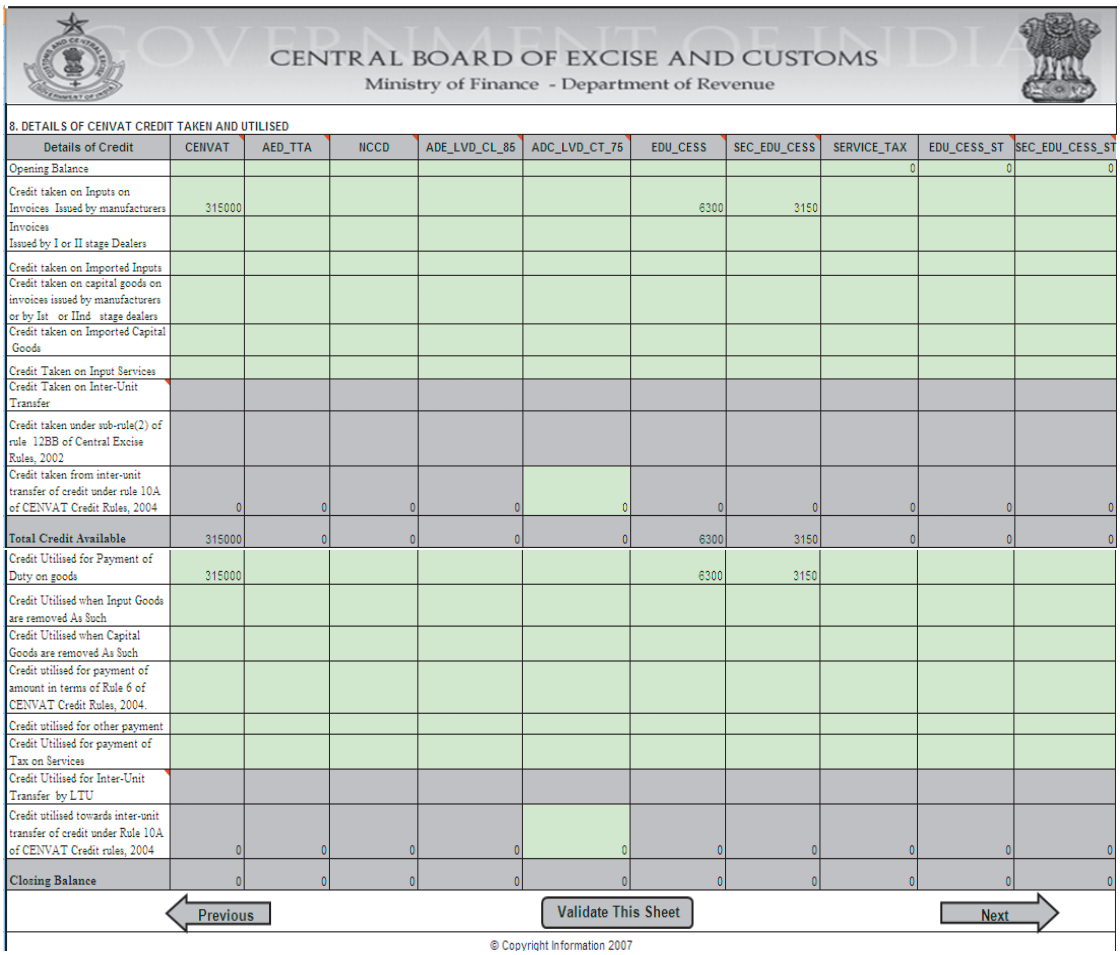
Summary Particulars	Amount (Rs.)
Opening Balance *	0
GAR-7 Challan Payments made in the month (in aggregate) *	157590
Adjustment of excess duty paid during previous period under subrule(2) of rule 12BB *(in case of LTU)	0
Total Amount Available	157590
Utilization towards Payment of Duties on excisable goods during the month(vide. Details furnished under col. no.3 in Sl.No.(6) of the Return) *	157590
Utilization towards Other Payments Made during the month(vide. Details furnished under Sl.No.(9) of the Return) *	0
Closing Balance	0

Previous Validate This Sheet Next

Filing Data for Paid Sheet →

- **Clearance Details of Inter Unit Transfer Under Subrule(1) of Rule 12BB:** Details are applicable for LTU user only.
- **Receipts Details of Intermediate Goods Received From Other Premises Under Subrule(1) of Rule 12BB:** Details are applicable for LTU User only.
- **Details of Duty Paid of Excisable Goods:** Enter the details of duty (only those duty heads allowed here which are declared in Payable Sheet) paid on excisable goods.
- **Abstract of Account-Current (Cash Payment):** All the fields are self-explanatory. Provide the details of Payment made during the month against the duty payable.

Now click Validate This Sheet it will give a confirmation message "This sheet is validated", then click on Next button to goto next sheet.



CENTRAL BOARD OF EXCISE AND CUSTOMS
Ministry of Finance - Department of Revenue

8. DETAILS OF CENVAT CREDIT TAKEN AND UTILISED

Details of Credit	CENVAT	AED_TTA	NCCD	ADE_LVD_CL_85	ADC_LVD_CT_75	EDU_CESS	SEC_EDU_CESS	SERVICE_TAX	EDU_CESS_ST	SEC_EDU_CESS_ST
Opening Balance								0	0	0
Credit taken on Inputs on Invoices Issued by manufacturers	315000					6300	3150			
Invoices Issued by I or II stage Dealers										
Credit taken on Imported Inputs										
Credit taken on capital goods on invoices issued by manufacturers or by Ist or IInd stage dealers										
Credit taken on Imported Capital Goods										
Credit Taken on Input Services										
Credit Taken on Inter-Unit Transfer										
Credit taken under sub-rule(2) of rule 12BB of Central Excise Rules, 2002										
Credit taken from inter-unit transfer of credit under rule 10A of CENVAT Credit Rules, 2004	0	0	0	0	0	0	0	0	0	0
Total Credit Available	315000	0	0	0	0	6300	3150	0	0	0
Credit Utilised for Payment of Duty on goods	315000					6300	3150			
Credit Utilised when Input Goods are removed As Such										
Credit Utilised when Capital Goods are removed As Such										
Credit utilised for payment of amount in terms of Rule 6 of CENVAT Credit Rules, 2004.										
Credit utilised for other payment										
Credit Utilised for payment of Tax on Services										
Credit Utilised for Inter-Unit Transfer by LTU										
Credit utilised towards inter-unit transfer of credit under Rule 10A of CENVAT Credit rules, 2004	0	0	0	0	0	0	0	0	0	0
Closing Balance	0	0	0	0	0	0	0	0	0	0

Previous | Validate This Sheet | Next

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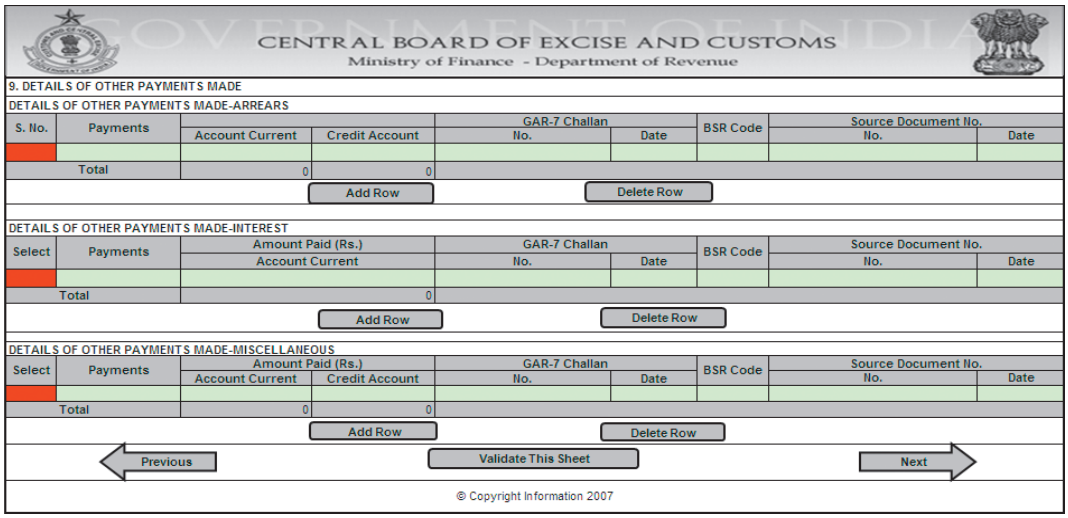
Filing Data for CENVAT Sheet →

All the fields are self-explanatory. This is the sheet to enter details of CENVAT credit taken and utilized during the month of filing the return.

Now click Validate This Sheet it will give a confirmation message "This sheet is validated", then click on Next button to goto next sheet.



Filing Data for Other-Payments Sheet →

If some other payments were made during the month then provides the details on this sheet. The payment type may be "**Arrears**", "**Interest**", and "**Miscellaneous**".

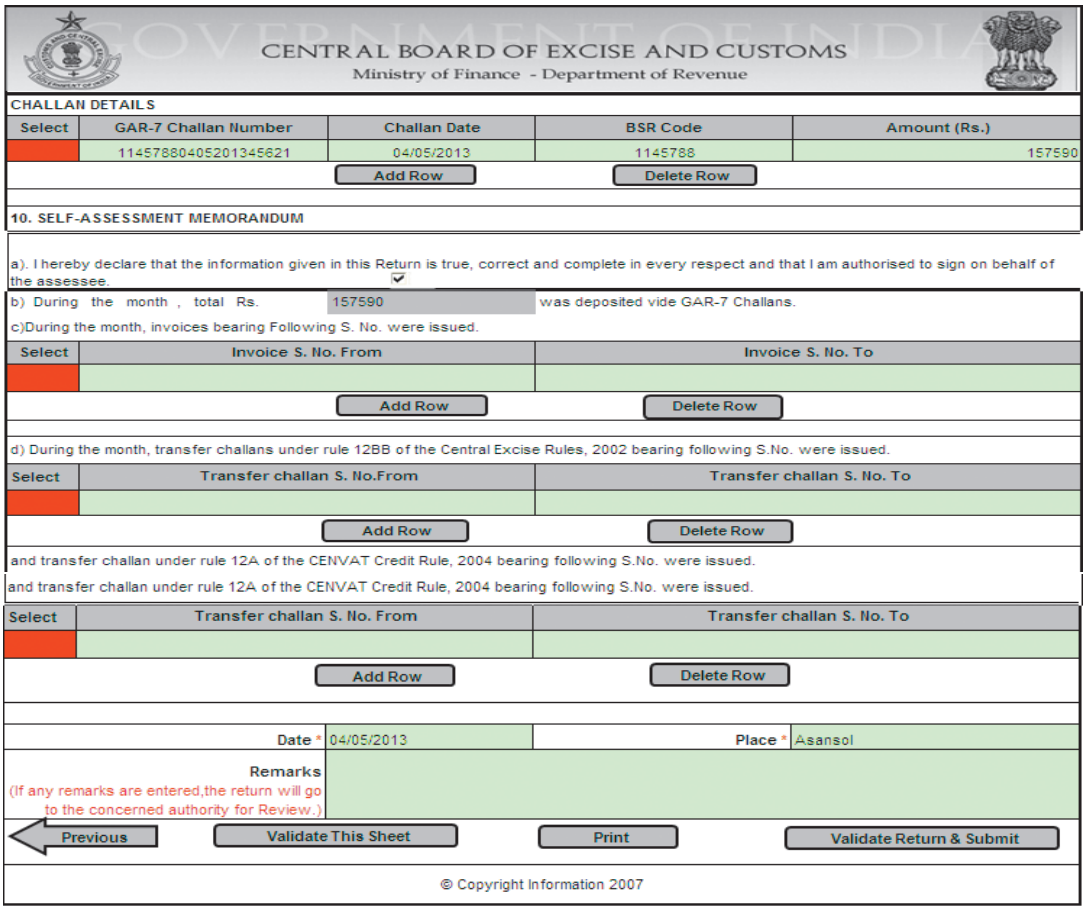
Note: Please select the value for field Payment in Section Arrear very carefully. As you select the option, the Utility will ask you to freeze the option and add new sheet for filing duty head wise breakup of Arrears. The option once frozen can't be changed. If there is no payment made then you can leave this sheet blank and proceed to the next sheet.

Arrear Sheet: This sheet is added by the utility if Arrear payments details are filled on the sheet "**Other-Payments**". Please provide the duty head wise breakup of payments made for arrears.

There is provision for adding new row in Duty head wise breakup. For adding new row fill all the details in previous row and click on Add Row button.

Other Sheet: This sheet is added by the utility if "Other" payments details in Miscellaneous are filed on the sheet "Other-Payment". Please provide the duty head wise breakup of payments made for other payment.

There is provision for adding new row in Duty head wise breakup. For adding new row fill all the details in previous row and click on Add Row button.



CENTRAL BOARD OF EXCISE AND CUSTOMS
Ministry of Finance - Department of Revenue

CHALLAN DETAILS

Select	GAR-7 Challan Number	Challan Date	BSR Code	Amount (Rs.)
	11457880405201345621	04/05/2013	1145788	157590

Add Row | Delete Row

10. SELF-ASSESSMENT MEMORANDUM

a). I hereby declare that the information given in this Return is true, correct and complete in every respect and that I am authorised to sign on behalf of the assessee.

b) During the month , total Rs. 157590 was deposited vide GAR-7 Challans.

c)During the month, invoices bearing Following S. No. were issued.

Select	Invoice S. No. From	Invoice S. No. To

Add Row | Delete Row

d) During the month, transfer challans under rule 12BB of the Central Excise Rules, 2002 bearing following S.No. were issued.

Select	Transfer challan S. No.From	Transfer challan S. No. To

Add Row | Delete Row

and transfer challan under rule 12A of the CENVAT Credit Rule, 2004 bearing following S.No. were issued.

and transfer challan under rule 12A of the CENVAT Credit Rule, 2004 bearing following S.No. were issued.

Select	Transfer challan S. No. From	Transfer challan S. No. To

Add Row | Delete Row

Date * 04/05/2013 | Place * Asansol

Remarks
(If any remarks are entered,the return will go to the concerned authority for Review.)

Previous | Validate This Sheet | Print | Validate Return & Submit

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Filing Data for Challan Sheet →

You have to enter the details of Challan, Invoice numbers, transfer Challan details (if any), date and place.

There is column for entering Remarks also which is optional.

After filing all the sheets, click on the Button "**Validate Return and Submit**" to generate XML file of your Return.

Uploading XML file to ACES Application →

- Login to ACES Application and access menu option to upload generated XML file of your ER1 Return.
- On upload screen fill in all the required fields like Return Month, Year, and Return Type as ER1.
- Click on browse to Select XML file and submit the form.
- After upload, system will validate the data, if data are found to be intact; the XML file is successfully uploaded. In case the files are found corrupted, Application will reject the XML at the time of uploading itself.
- After validate the data, the systems will process the xml file and upload the xml data into ACES database. (This may take some time).

You can view the status of your E-filing return by accessing the menu E-filing Status.

There are three status:

Uploaded: Status denotes that Return is uploaded and under processing. Please view after sometime.

Filed: Status denotes that uploaded return is accepted by the systems.

Rejected: Status denotes that return could not be processed due to errors. This return needs to be corrected and uploaded again.

Structure of Excel Utility for ER6 →

E-filing of ER6 consists of following three worksheets initially: "**Return**", "**Finished Goods(1)**", and "**Waste & Scrap**". The name of each sheet is displayed in tab at the button of worksheet.

"**Finished Goods**" sheet consists of details of receipt and consumption of Principal input and finished goods. There can be more than one Finished Goods Sheets. The Excel Utility will add the sheets based on requirements e.g. "Finished Goods (2), Finished Goods (3) etc.

CENTRAL BOARD OF EXCISE AND CUSTOMS
Ministry of Finance - Department of Revenue

FORM E.R.-6 PRINCIPAL INPUTS

{sub-rule (3) of rule 9A of CENVAT Credit Rules,2004}

1. Name of the manufacturer *	INDIAN PACKAGE	**2. PAN based Registration Number:** *	AAPCL2148RXM001
3. Month to which return relates *	April	**Monthly return of Information relating to Principal Inputs for the Year** *	2013

4. DETAILS OF RECEIPT AND CONSUMPTION OF PRINCIPAL INPUTS

S.No.	Description of principal inputs	CETSH *	Quantity code *	Opening Balance *	Receipt *	Taken for use* #1	Removed as such * #2	Closing Balance *
	Bottle Cap	39235010	KG	0.00	500000.00	450000.00	0.00	50000.00
	Natural Water	22011010	L	0.00	1000000.00	450000.00	0.00	550000.00
	Pet Bottles-1Ltr	39235010	KG	0.00	500000.00	450000.00	0.00	50000.00

Add Row Delete Row

(All the fields marked with * are mandatory.)

Validate This Sheet Next

** Please consult Notification numbers 38/2004 Central Excise(N.T),39/2004 Central Excise(N.T).
#1 Taken for use in the manufacture of dutiable and exempted finished goods
#2 Removed as such for export or for home consumtion

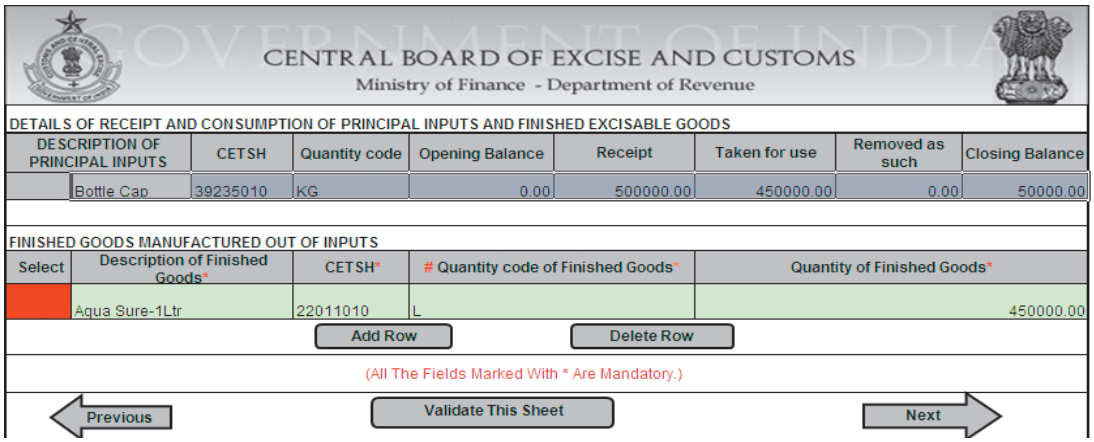
Filing Data for Return Sheet →

Provide the following details:

- Registration Details i.e. Name of Manufacturer, Registration No
- Return period details i.e. Moth and Year of Return
- Details of receipts (Purchase) and consumption of principal input.

There is provision for adding new row if there is data for more than one CETSH (Central Excise Tariff Sub Heading No). If you have added a new row than Utility will add new "**Finished Goods**" sheet for that row.

Now click Validate This Sheet it will give a confirmation message "This sheet is validated", then click on Next button to goto next sheet.



CENTRAL BOARD OF EXCISE AND CUSTOMS
Ministry of Finance - Department of Revenue

DETAILS OF RECEIPT AND CONSUMPTION OF PRINCIPAL INPUTS AND FINISHED EXCISABLE GOODS

DESCRIPTION OF PRINCIPAL INPUTS	CETSH	Quantity code	Opening Balance	Receipt	Taken for use	Removed as such	Closing Balance
Bottle Cap	39235010	KG	0.00	500000.00	450000.00	0.00	50000.00

FINISHED GOODS MANUFACTURED OUT OF INPUTS

Select	Description of Finished Goods*	CETSH*	# Quantity code of Finished Goods*	Quantity of Finished Goods*
	Aqua Sure-1Ltr	22011010	L	450000.00

Add Row | Delete Row

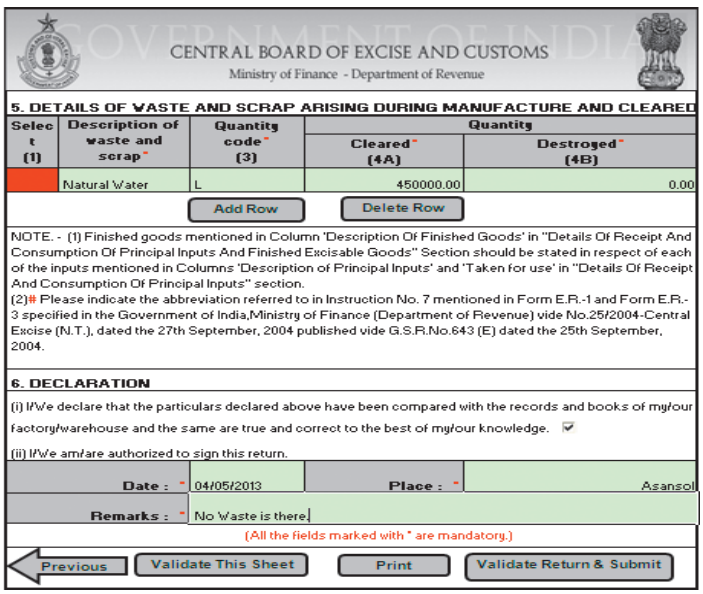
(All The Fields Marked With * Are Mandatory.)

Previous | Validate This Sheet | Next

Filing Data for Finished Goods(1) Sheet →

Principal Input data will automatically capture row by row from Return Sheet and you have to fill-up the data for Finished Goods Manufactured out of Input.

Like that you have to provide the details of Finished Goods for each Principal Input in separate Finished Goods sheet.



CENTRAL BOARD OF EXCISE AND CUSTOMS
Ministry of Finance - Department of Revenue

5. DETAILS OF WASTE AND SCRAP ARISING DURING MANUFACTURE AND CLEARED

Select (1)	Description of waste and scrap*	Quantity code* (3)	Quantity	
			Cleared* (4A)	Destroyed* (4B)
	Natural Water	L	450000.00	0.00

Add Row | Delete Row

NOTE. - (1) Finished goods mentioned in Column 'Description Of Finished Goods' in "Details Of Receipt And Consumption Of Principal Inputs And Finished Excisable Goods" Section should be stated in respect of each of the inputs mentioned in Columns 'Description of Principal Inputs' and 'Taken for use' in "Details Of Receipt And Consumption Of Principal Inputs" section.
(2)# Please indicate the abbreviation referred to in Instruction No. 7 mentioned in Form E.R.-1 and Form E.R.-3 specified in the Government of India,Ministry of Finance (Department of Revenue) vide No.25/2004-Central Excise (N.T.), dated the 27th September, 2004 published vide G.S.R.No.643 (E) dated the 25th September, 2004.

6. DECLARATION

(i) I/We declare that the particulars declared above have been compared with the records and books of my/our factory/warehouse and the same are true and correct to the best of my/our knowledge. ☑

(ii) I/We am/are authorized to sign this return.

Date : *	04/05/2013	Place : *	Asansol
Remarks : *	No Waste is there		

(All the fields marked with * are mandatory.)

Previous | Validate This Sheet | Print | Validate Return & Submit

Now click Validate This Sheet it will give a confirmation message "This sheet is validated", then click on Next button to goto next sheet.

Filing Data for Waste and Scrap Sheet →

Provide the Details of waste and scrap arises during manufacturing. The same sheet consists of the declaration section in that consists of fields like Date, Place, and Remarks.

After filing all the sheets, click on the Button "**Validate Return and Submit**" to generate XML file of your Return.

Upload XML file to ACES Application:

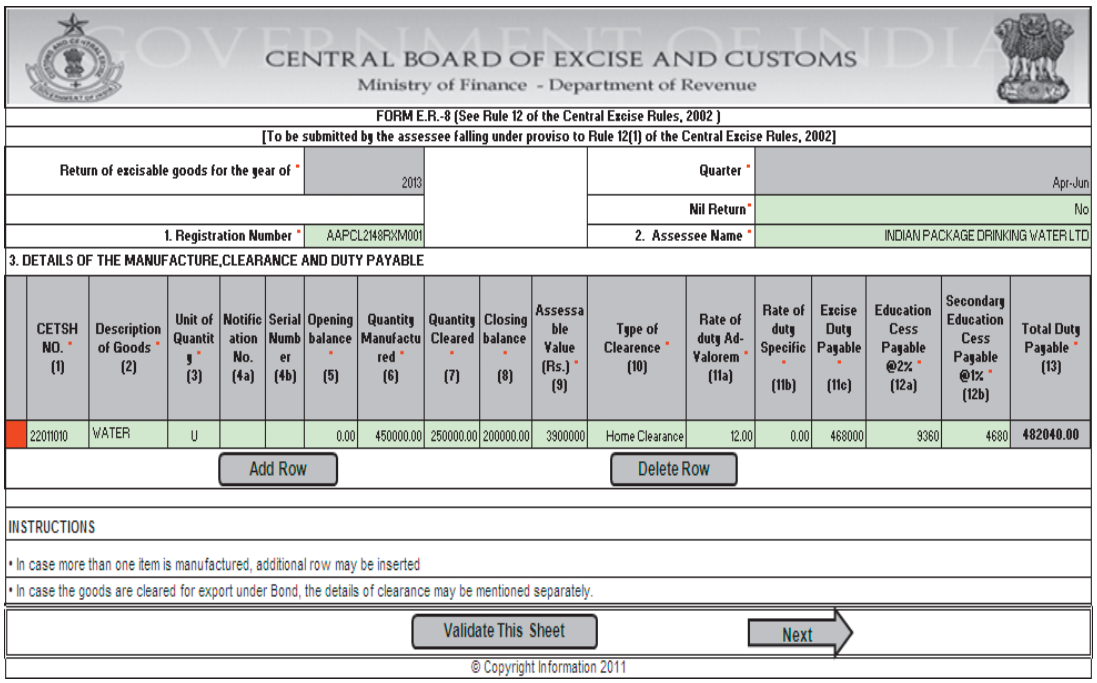
For uploading the XML file generated by the Excel Utility of e-filing, login to ACES application and access menu option to upload generated XML file of Return. On upload screen provide the required information and browse to select XML file and submit the form.

Structure of Excel Utility for ER8 →

E-filing of ER8 consists of following four worksheets initially: Return, Paid, Other-Payments, and Challan. The name of each sheet is displayed in the tab at the bottom of the worksheet.

The sheet for entering data for duty head wise breakup of arrears are also added dynamically e.g. Arrear (1), Arrear (2) etc.

The sheet for entering data for duty head wise breakup of Other Payments (if any) are also added dynamically e.g. Others (1), Others (2) etc.



CENTRAL BOARD OF EXCISE AND CUSTOMS

Ministry of Finance - Department of Revenue

FORM E.R.-8 [See Rule 12 of the Central Excise Rules, 2002]

[To be submitted by the assessee falling under proviso to Rule 12(1) of the Central Excise Rules, 2002]

Return of excisable goods for the year of *	2013	Quarter *	Apr-Jun
		Nil Return *	No
1. Registration Number *	AAPCL2148RXM001	2. Assessee Name *	INDIAN PACKAGE DRINKING WATER LTD

3. DETAILS OF THE MANUFACTURE,CLEARANCE AND DUTY PAYABLE

CETSH NO. * (1)	Description of Goods * (2)	Unit of Quantit y * (3)	Notific ation No. (4a)	Serial Numb er (4b)	Opening balance * (5)	Quantity Manufactu red * (6)	Quantity Cleared * (7)	Closing balance * (8)	Assessa ble Value (Rs.) * (9)	Type of Clearence * (10)	Rate of duty Ad-Valorem * (11a)	Rate of duty Specific * (11b)	Excise Duty Payable * (11c)	Education Cess Payable @2% * (12a)	Secondary Education Cess Payable @1% * (12b)	Total Duty Payable * (13)
22011010	WATER	U			0.00	450000.00	250000.00	200000.00	3900000	Home Clearance	12.00	0.00	468000	9360	4680	482040.00

Add Row Delete Row

INSTRUCTIONS

• In case more than one item is manufactured, additional row may be inserted

• In case the goods are cleared for export under Bond, the details of clearance may be mentioned separately.

Validate This Sheet Next

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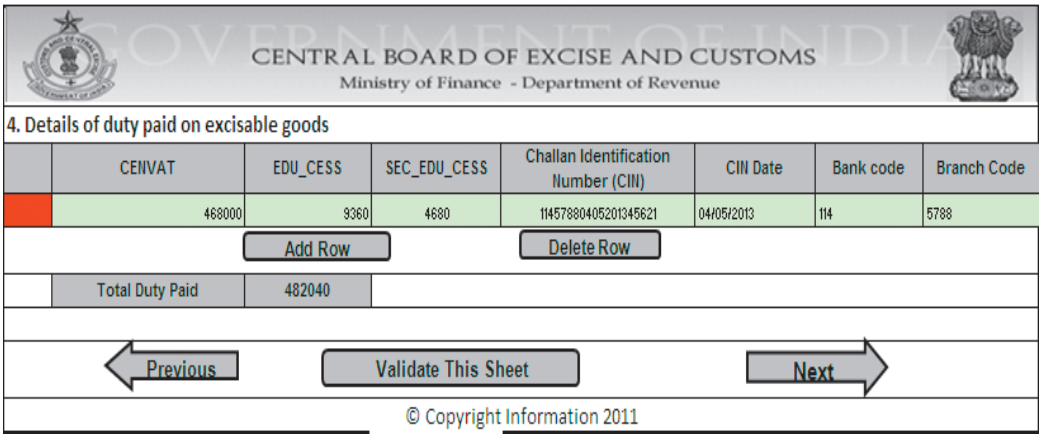
Fill up the Return Sheet Data →

- **Return Period:** Enter the quarter and year for which you are filing the return.
- **Registration Details:** Enter Registration number and name.
- **Option for NIL Return:** In case you are filing the NIL Return then change the option to "**Yes**". On selection yes, utility will ask you to freeze the option and then delete all the sheets that are not applicable. Only visible sheets will be "**Return**" an.
- **Details of manufacture and clearance and duty payable:** Provide the details like CETSH, unit of quantity etc.

There is provision for adding new row in clearance details. For adding new row fill all the details in previous row and click on Add Row Button.

Now click Validate This Sheet it will give a confirmation message "This sheet is validated", then click on Next button to goto next sheet.


CENTRAL BOARD OF EXCISE AND CUSTOMS
Ministry of Finance - Department of Revenue

4. Details of duty paid on excisable goods

	CENVAT	EDU_CESS	SEC_EDU_CESS	Challan Identification Number (CIN)	CIN Date	Bank code	Branch Code
	468000	9360	4680	11457880405201345621	04/05/2013	114	5788

Add Row | Delete Row

	Total Duty Paid	482040

Previous | Validate This Sheet | Next

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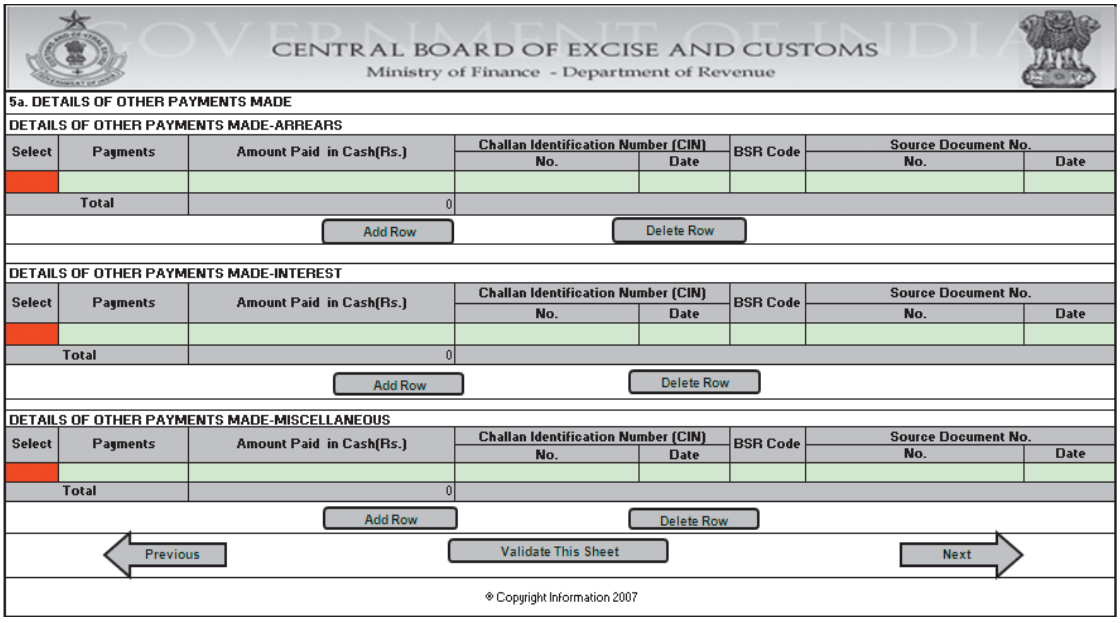
Fill up Data for Paid Sheet →

- **Details of Duty Paid on Excisable Goods:** Enter the details of duty paid on excisable goods.

There is provision for adding new row in clearance details. For adding new row fill all the details in previous row and click on Add Row Button.

Now click Validate This Sheet it will give a confirmation message "This sheet is validated", then click on Next button to goto next sheet.


CENTRAL BOARD OF EXCISE AND CUSTOMS
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5a. DETAILS OF OTHER PAYMENTS MADE

DETAILS OF OTHER PAYMENTS MADE-ARREARS

Select	Payments	Amount Paid in Cash(Rs.)	Challan Identification Number (CIN)		BSR Code	Source Document No.	
			No.	Date		No.	Date
	Total	0					

Add Row | Delete Row

DETAILS OF OTHER PAYMENTS MADE-INTEREST

Select	Payments	Amount Paid in Cash(Rs.)	Challan Identification Number (CIN)		BSR Code	Source Document No.	
			No.	Date		No.	Date
	Total	0					

Add Row | Delete Row

DETAILS OF OTHER PAYMENTS MADE-MISCELLANEOUS

Select	Payments	Amount Paid in Cash(Rs.)	Challan Identification Number (CIN)		BSR Code	Source Document No.	
			No.	Date		No.	Date
	Total	0					

Add Row | Delete Row

Previous | Validate This Sheet | Next

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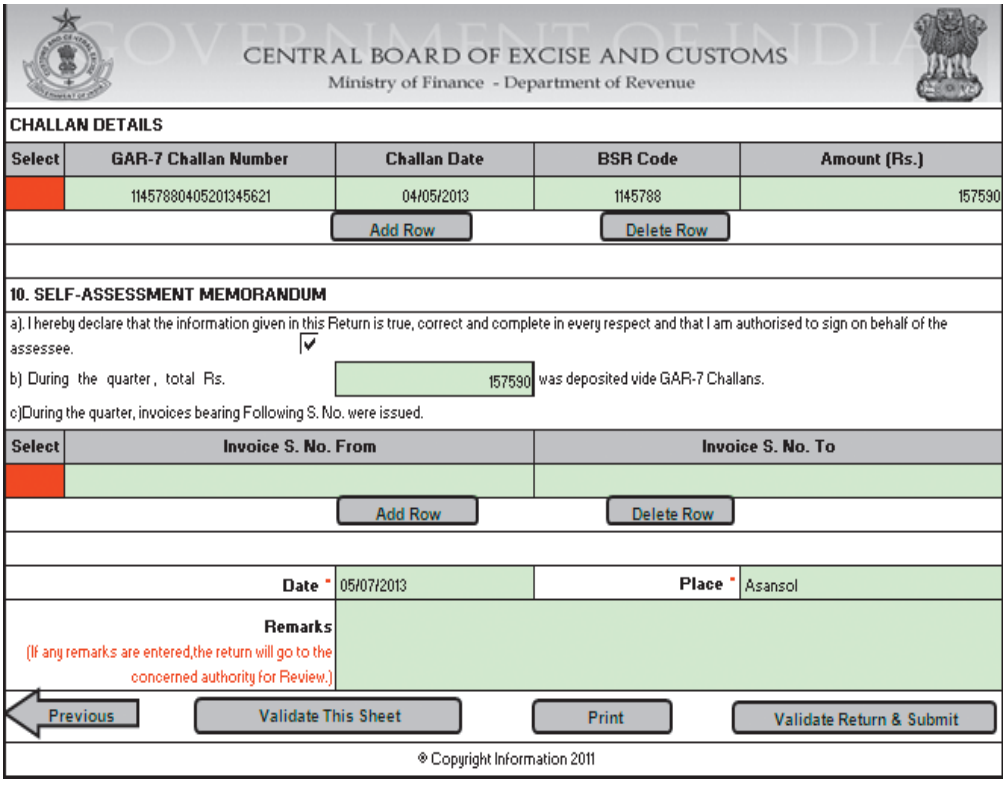
Fill up Data for Other-Payments Sheet →

If some other payments were made during the month then provides the details on this sheet. The payment type may be Arrears, Interest, and Miscellaneous.

Now click Validate This Sheet it will give a confirmation message "This sheet is validated", then click on Next button to goto next sheet.



CENTRAL BOARD OF EXCISE AND CUSTOMS
Ministry of Finance - Department of Revenue

CHALLAN DETAILS

Select	GAR-7 Challan Number	Challan Date	BSR Code	Amount (Rs.)
	11457880405201345621	04/05/2013	1145788	157590

Add Row | Delete Row

10. SELF-ASSESSMENT MEMORANDUM

a). I hereby declare that the information given in this Return is true, correct and complete in every respect and that I am authorised to sign on behalf of the assessee. ☑

b) During the quarter, total Rs. 157590 was deposited vide GAR-7 Challans.

c)During the quarter, invoices bearing Following S. No. were issued.

Select	Invoice S. No. From	Invoice S. No. To

Add Row | Delete Row

Date *	05/07/2013	Place *	Asansol

Remarks
(If any remarks are entered,the return will go to the concerned authority for Review.)

Previous | Validate This Sheet | Print | Validate Return & Submit

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Fill up Data for Challan Sheet →

You have to enter details like: Challan Details, Invoice Number, date, and place.

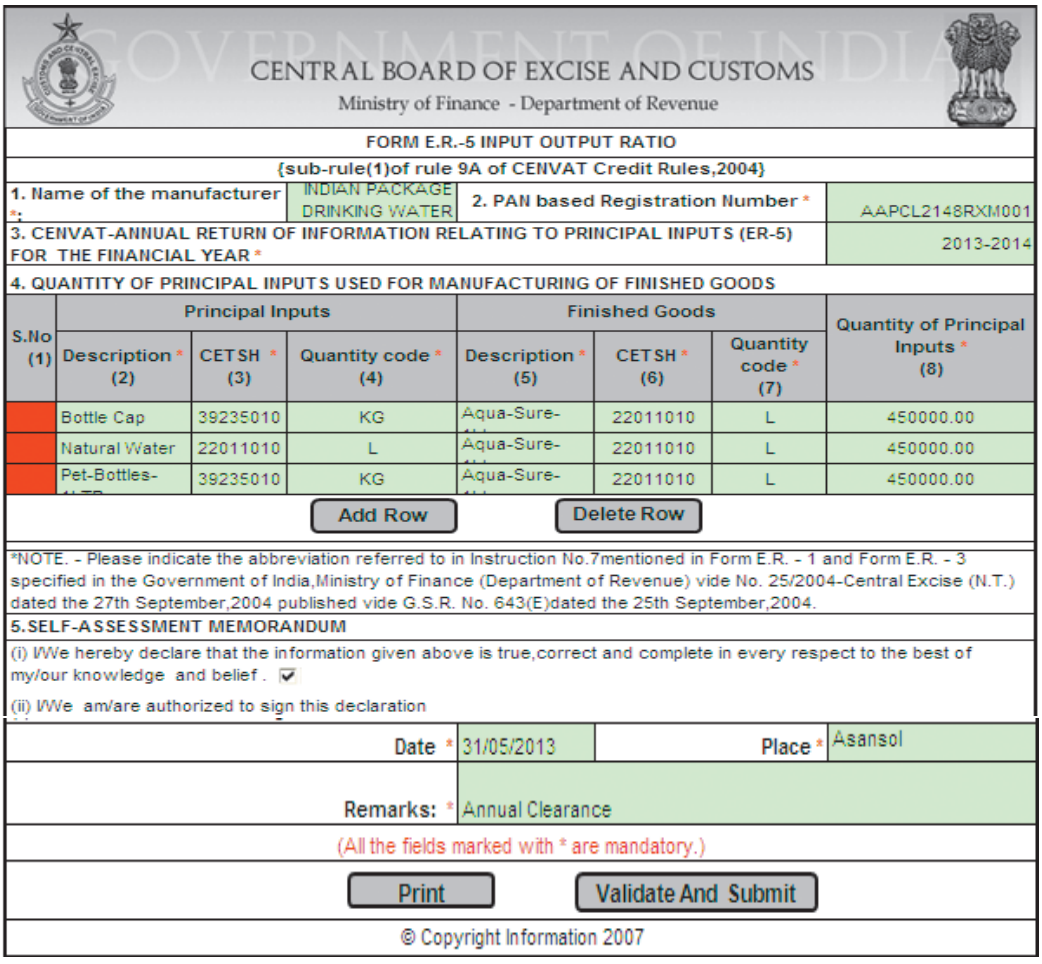
After filing all the sheets, click on the Button "**Validate Return and Submit**" to generate XML file of your Return.

Upload XML file to ACES Application:

For uploading the XML file generated by the Excel Utility of e-filing, login to ACES application and access menu option to upload generated XML file of Return. On upload screen provide the required information and browse to select XML file and submit the form.

Structure of Excel Utility for ER5 →

E-filing of ER5 consists of only one worksheet- "**Input-Output-Ratio**". The name of the sheet is displayed in tab at the button of the worksheet.



CENTRAL BOARD OF EXCISE AND CUSTOMS

Ministry of Finance - Department of Revenue

FORM E.R.-5 INPUT OUTPUT RATIO

{sub-rule(1)of rule 9A of CENVAT Credit Rules,2004}

1. Name of the manufacturer *	INDIAN PACKAGE DRINKING WATER	2. PAN based Registration Number *	AAPCL2148RXM001
3. CENVAT-ANNUAL RETURN OF INFORMATION RELATING TO PRINCIPAL INPUTS (ER-5) FOR THE FINANCIAL YEAR *			2013-2014

4. QUANTITY OF PRINCIPAL INPUTS USED FOR MANUFACTURING OF FINISHED GOODS

S.No (1)	Principal Inputs			Finished Goods			Quantity of Principal Inputs * (8)
	Description * (2)	CETSH * (3)	Quantity code * (4)	Description * (5)	CETSH * (6)	Quantity code * (7)	
	Bottle Cap	39235010	KG	Aqua-Sure-	22011010	L	450000.00
	Natural Water	22011010	L	Aqua-Sure-	22011010	L	450000.00
	Pet-Bottles-	39235010	KG	Aqua-Sure-	22011010	L	450000.00

Add Row Delete Row

*NOTE. - Please indicate the abbreviation referred to in Instruction No.7mentioned in Form E.R. - 1 and Form E.R. - 3 specified in the Government of India,Ministry of Finance (Department of Revenue) vide No. 25/2004-Central Excise (N.T.) dated the 27th September,2004 published vide G.S.R. No. 643(E)dated the 25th September,2004.

5.SELF-ASSESSMENT MEMORANDUM

(i) I/We hereby declare that the information given above is true,correct and complete in every respect to the best of my/our knowledge and belief . ☑

(ii) I/We am/are authorized to sign this declaration

Date *	31/05/2013	Place *	Asansol
Remarks: *	Annual Clearance		

(All the fields marked with * are mandatory.)

Print Validate And Submit

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Fill up Data for InputOutputRatio Sheet →

Provide Registration No and the Name of manufacturer in the respective cells. Provide annual principal input for each item along with there CETSH no and quantity code and provide finished goods details along with yearly principal input consumed item wise.

After filing all the sheets, click on the Button "**Validate Return and Submit**" to generate XML file of your Return.

Upload XML file to ACES Application:

For uploading the XML file generated by the Excel Utility of e-filing, login to ACES application and access menu option to upload generated XML file of Return. On upload screen provide the required information and browse to select XML file and submit the form.

Fill up ER7 data as per the guidance of Technical Expert.

UNIT - 16

E-FILLING OF RETURN – INCOME TAX

Returns & Time lines →

The following Returns are required to be filed under Income Tax:

Form No.	Who Can File	Due Date
ITR1	For Individual having Income from Salary & Interest.	31st, July
ITR2	For Individual & HUFs not having Income from Business or Profession	31st, July
ITR3	For Individual/HUF being partner in firms and not carrying out business or profession under any proprietorship	30th , September
ITR4	For Individuals/HUFs having income from a proprietary business or profession	31st , July
ITR4S	For Individuals & HUF having income from presumptive business	30th, September
ITR5	For Firms, AOP, BOI and LLP	30th, September
ITR6	For Companies other than Companies claiming exemptions under section 11	30th, September
ITR7	For person including companies required to furnish return under section 139(4A) or section 139(4B) or section 139(4C) or section 139(4D)	30th, September

Note:

- if Business Income of an Individual/HUF having income from a proprietary business (ITR4) where accounts need to audited, then due date of submission of ITR4 will be extended to 30th, September.

For Income Tax Return you have to go to website: https://incometaxindiaefiling.gov.in

You can download ITR form under download section and save the file in computer, then extract the file from where you can get the ITR form.

For e-Filing of your return, View 26AS; check the Refund Status and etc. you have to registered the respective assessee by using the PAN of the assessee.

Steps of Registration: click on E-File>> → Select User Type → Continue → Put the Basic Details (like Pan No, Name, Mobile No, DOB, E-mail Id) → Continue. Income Tax Department will automatically check you submitted details. If the submitted details are correct, then Income Tax department will send the password in your mentioned email id.

Under e-File your tax return you can find three menus from where you can View 26AS, Upload Return and Check the Status of assesssee by login using your login id and password and Date of Birth which is quoted in assesses PAN Card.

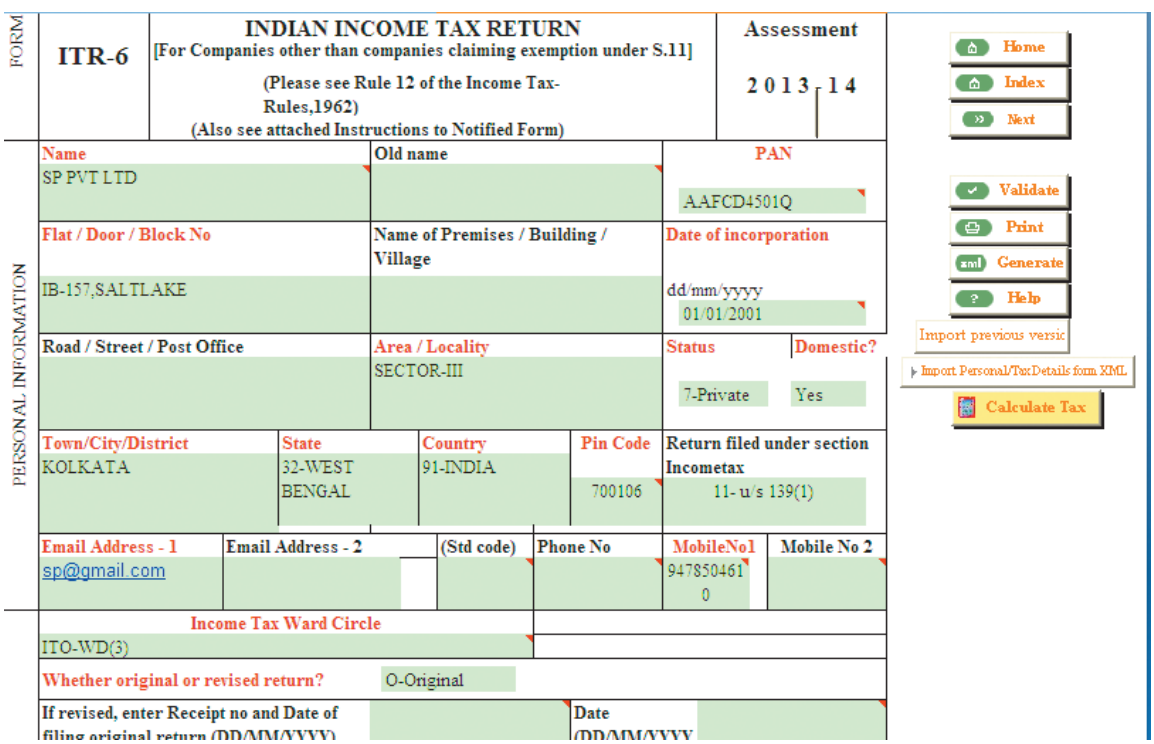
Now you we are going to fill up one ITR6 for Corporate assessee: SP Pvt Ltd

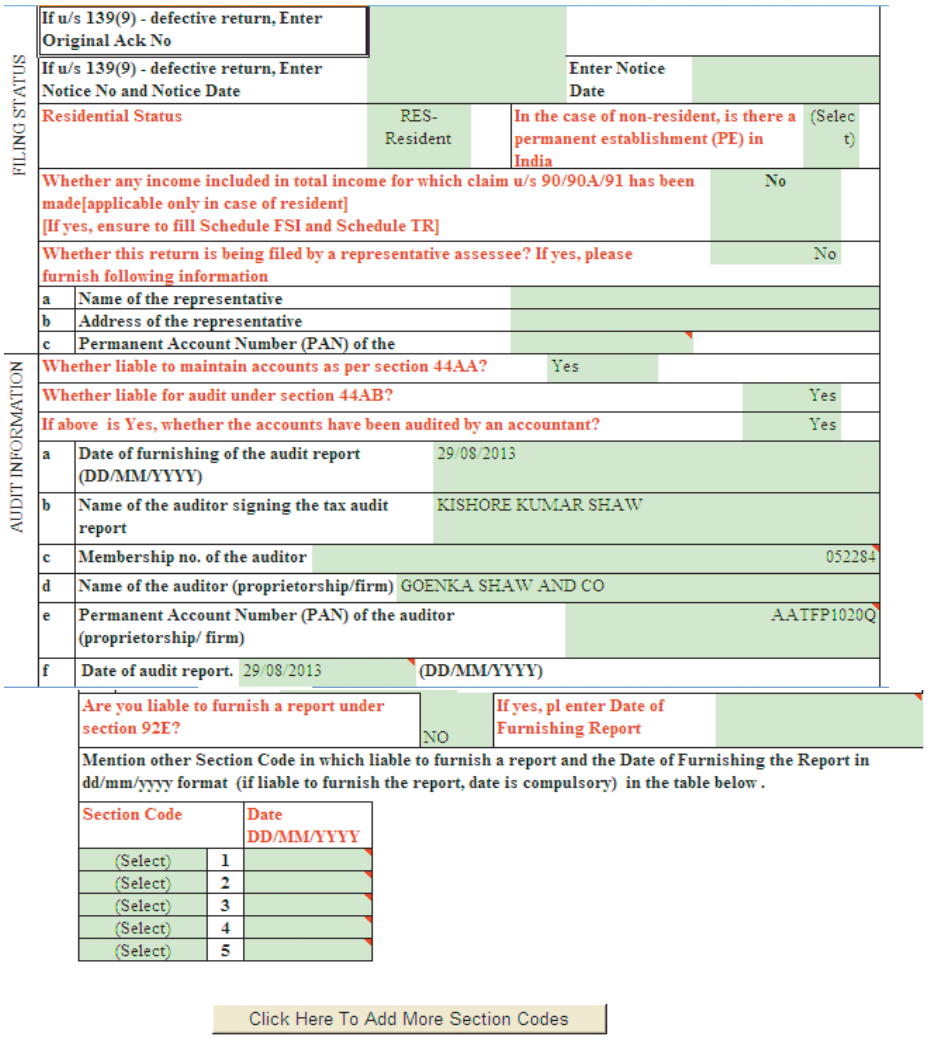
Structure Utility for ITR6→

E-Filing of ITR6 consists of 32 Worksheet. The name each sheet displayed in the tab at the bottom of worksheet.

Steps for Filing Return→

The Excel Utility can be used for creating the XML file for e-filing of your returns. The Excel Utility provides all the sections and schedules required to be submitted as a part of the e-Filing process. Once the data to be submitted for filing your returns is entered into the Utility, the Generate XML button will take you to a validation page. The validation page shows the error free entries that the Utility will convert into XML format when the user clicks on publish XML button. The XML file generated will be placed in the same folder as the Excel Utility, and will carry a name ending with your PAN number followed by the file extension.





FILING STATUS	If u/s 139(9) - defective return, Enter Original Ack No				
	If u/s 139(9) - defective return, Enter Notice No and Notice Date			Enter Notice Date	
	Residential Status	RES-Resident	In the case of non-resident, is there a permanent establishment (PE) in India	(Select)	
	Whether any income included in total income for which claim u/s 90/90A/91 has been made[applicable only in case of resident] [If yes, ensure to fill Schedule FSI and Schedule TR]	No			
	Whether this return is being filed by a representative assessee? If yes, please furnish following information	No			
	a	Name of the representative			
	b	Address of the representative			
	c	Permanent Account Number (PAN) of the			
AUDIT INFORMATION	Whether liable to maintain accounts as per section 44AA?	Yes			
	Whether liable for audit under section 44AB?	Yes			
	If above is Yes, whether the accounts have been audited by an accountant?	Yes			
	a	Date of furnishing of the audit report (DD/MM/YYYY)	29/08/2013		
	b	Name of the auditor signing the tax audit report	KISHORE KUMAR SHAW		
	c	Membership no. of the auditor	052284		
	d	Name of the auditor (proprietorship/firm)	GOENKA SHAW AND CO		
	e	Permanent Account Number (PAN) of the auditor (proprietorship/ firm)	AATFP1020Q		
	f	Date of audit report. 29/08/2013	(DD/MM/YYYY)		

Are you liable to furnish a report under section 92E?	NO	If yes, pl enter Date of Furnishing Report	

Mention other Section Code in which liable to furnish a report and the Date of Furnishing the Report in dd/mm/yyyy format (if liable to furnish the report, date is compulsory) in the table below .

Section Code		Date DD/MM/YYYY
(Select)	1	
(Select)	2	
(Select)	3	
(Select)	4	
(Select)	5	

Click Here To Add More Section Codes

General Sheet 1→

Put Name, PAN, Flat/Door/Block No, Date of Incorporation, Area/Locality, Status, Domestic, Town/ City/District, State, Country, Pin Code, Email Address, Mobile No of the assessee in the respective fields. Select the Return type from the drop down list, select residential status, and name of auditor, membership no. of the auditor, date of audit, name of auditor of singing of tax audit, PAN of the auditor or audit firm. After putting the required information click on Next button.

HOLDING STATUS - Nature of Company(select 1 if holding company, select 2 if a subsidiary company, select 3 if both, select 4 if any other)	4 - If any other

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Particulars of Holding Company if Nature of Company is Subsidiary or Both

S.No.	Name	Residential Address				PAN	Percentage of Shares held
		Address	City	State	Pin code		
(1)	(2)	(3)				(4)	(5)
1							
2							

Click Here To Insert Rows in Holding Company

BUSINESS ORGANISATION

S.No	Business Type	Company name	Residential Address				PAN
			Address	City	State	Pin code	
1							
2							
3							
4							
5							
6							

6							

Click Here To Insert Rows in Business Organisation

Particulars of Managing Director, Directors, Secretary and Principal officer(s) who have held the office during the previous year

S.No.	Name	Designation	Residential Address				PAN
			Address	City	State	Pin code	
(1)	(2)	(3)	(4)				(5)
1	RAJESH KUMAR MISHRA	MANAGING DIRECTOR	BD-45, SALT LAKE, KOLKATA	SALT LAKE	32-WEST BEN	700032	AJFPS4322H
2							
3							
4							
5							

Click Here To Insert Rows in Particulars of MD etc

Particulars of persons who were beneficial owners of shares holding not less than 10% of the voting power at any time of the previous year

S.No.	Name and address					Percentage of share (if deter minate)	PAN
	Name	Address	City	State	Pin code		
(1)	(2)					(3)	(4)
1	RAJESH KUMAR MISHRA	BD-45, SALT LAKE, KOLKATA-32	SALT LAKE	32-WEST BENGAL	700032	45.00	AJFPS4322H
2							

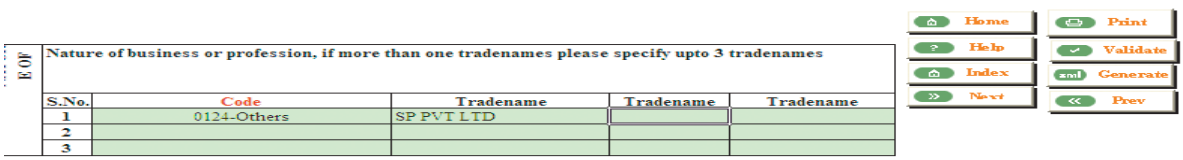
3							
4							
5							

Click Here To Insert Rows in Beneficial Owners

NATURE OF COMPANY AND ITS BUSINESS		Select Yes/No
1	Whether a public sector company as defined in section 2(36A) of the Income-tax Act	N
2	Whether a company owned by the Reserve Bank of India	N
3	Whether a company in which not less than forty percent of the shares are held (whether singly or taken together) by the Government or the Reserve Bank of India or a corporation owned by that Bank	N
4	Whether a banking company as defined in clause (c) of section 5 of the Banking Regulation Act,1949	N
5	Whether a scheduled Bank being a bank included in the Second Schedule to the Reserve Bank of India Act	N
6	Whether a company registered with Insurance Regulatory and Development Authority (established under sub-section (1) of section 3 of the Insurance Regulatory and Development Authority Act, 1999)	N
7	Whether a company being a non-banking Financial Institution	N

General Sheet 2→

If the Company is a Holding Company or Subsidiary then put, the name, address, pan no and percentage of share of the in company. Put the particulars of MD of the Company.



E OF

Nature of business or profession, if more than one tradenames please specify upto 3 tradenames				
S.No.	Code	Tradename	Tradename	Tradename
1	0124-Others	SP PVT LTD		
2				
3				

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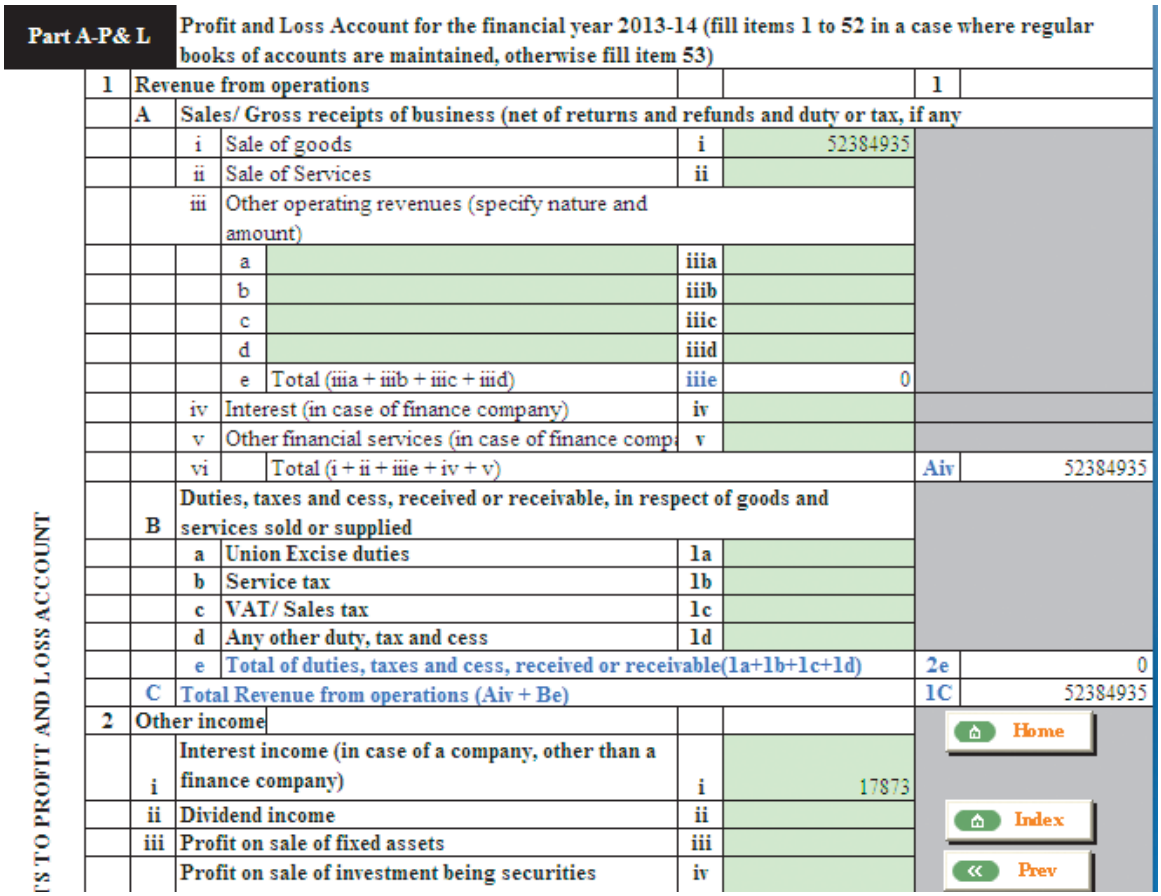
Nature of Business→

Put the Nature of Business of assessee from the drop down list and specify the Trade name, if the assessee has more than one business then specify upto three tradename and their nature.



Part A-P& L	Profit and Loss Account for the financial year 2013-14 (fill items 1 to 52 in a case where regular books of accounts are maintained, otherwise fill item 53)							
1	Revenue from operations						1	
	A	Sales/ Gross receipts of business (net of returns and refunds and duty or tax, if any						
		i	Sale of goods		i	52384935		
		ii	Sale of Services		ii			
		iii	Other operating revenues (specify nature and amount)					
			a		iiia			
			b		iiib			
			c		iiic			
			d		iiid			
			e	Total (iiia + iiib + iiic + iiid)	iiie	0		
		iv	Interest (in case of finance company)		iv			
		v	Other financial services (in case of finance compa		v			
		vi		Total (i + ii + iiie + iv + v)			Aiv	52384935
	B	Duties, taxes and cess, received or receivable, in respect of goods and services sold or supplied						
		a	Union Excise duties		1a			
		b	Service tax		1b			
		c	VAT/ Sales tax		1c			
		d	Any other duty, tax and cess		1d			
		e	Total of duties, taxes and cess, received or receivable(1a+1b+1c+1d)				2e	0
	C	Total Revenue from operations (Aiv + Be)					1C	52384935
2	Other income							
	i	Interest income (in case of a company, other than a finance company)			i	17873		
	ii	Dividend income			ii			
	iii	Profit on sale of fixed assets			iii			
		Profit on sale of investment being securities			iv			

TS TO PROFIT AND LOSS ACCOUNT

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CREDITS

	iv	Profit on sale of investment being securities chargeable to Securities Transaction Tax (STT)		iv				
	v	Profit on sale of other investment		v				
	vi	Rent		vi				
	vii	Commission		vii				
	viii	Profit on account of currency fluctuation		viii				
	ix	Agricultural income		ix				
	x	Any other income (specify nature and amount)						
		a		a	42286			
		b		b				
		c		c				
		d		d				
		e	Total (xa + xb + xc + xd)	e	42286			
	xi	Total of other income (i + ii + iii + iv + v + vi + vii + viii + ix + xe)				2xi	60159	
3	Closing Stock							
	i	Raw Material		i				
	ii	Work - in - process		ii				
	iii	Finished Goods		iii	1873548			
	Total (3i + 3ii + 3iii)					3iv	1873548	
4	Totals of credits to profit and loss account (1+2xi+3iv)					4	54318642	
B E S								
5	Opening Stock							
	i	Raw Material		i				
	ii	Work - in - process		ii				
	iii	Finished Goods		iii	1981549			
	Total (5i + 5ii + 5iii)					5iv	1981549	
6	Purchases (net of refunds and duty or tax, if any)					6	47568551	
7	Duties and taxes, paid or payable, in respect of goods and services purchased							
	a	Custom duty		7a				
	b	Counter vailing duty		7b				
	c	Special additional duty		7c				
	d	Union excise duty		7d				
	e	Service tax		7e				
	f	VAT/ Sales tax		7f				
	g	Any other tax, paid or paya		7g				
	h	Total 7a to 7g)				7h	0	
8	Freight					8		
9	Consumption of stores and spare parts					9		
10	Power and fuel					10		
11	Rents					11		
12	Repairs to building					12		
13	Repairs to plant, machinery or furniture					13	136682	
14	Compensation to employees							
	i	Salaries and wages		14i	441237			
	ii	Bonus		14ii	38584			
	iii	Reimbursement of medical expenses		14iii				
	iv	Leave encashment		14iv				
	v	Leave travel benefits		14v				
	vi	Contribution to approved superannuation fund		14vi				
	vii	Contribution to recognised provident fund		14vii				
	viii	Contribution to recognised gratuity fund		14viii				
	ix	Contribution to any other fund		14ix				
	x	Any other benefit to employees in respect of which an expenditure has been incurred		14x				
	xi	Total compensation to employees (14i to 14x)				14xi	479821	
	xii	Whether any compensation, included in 14xi, paid to non-residents		14xii				
	xiii	If Yes, amount paid to non-residents		14x iii				
15	Insurance							
	a	Medical Insurance		15a				
	b	Life Insurance		15b				
	c	Keyman's Insurance		15c				

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	d	Other Insurance	15d	8753			
	e	Total expenditure on insurance (15a+15b+15c+15d)			15e	8753
16	Workmen and staff welfare expenses				16	27024
17	Entertainment				17	
18	Hospitality				18	
19	Conference				19	
20	Sales promotion including publicity (other than advertisement)				20	
21	Advertisement				21	4364
22	Commission					
	i	To non-resident other than a company or a foreign company	i			
	ii	To others	ii			
	iii	Total (I + ii)			22iii	0
23	Royalty					
	i	To non-resident other than a company or a foreign company	i			
	ii	To others	ii			
	iii	Total (I + ii)			23iii	0
24	Professional / Consultancy fees / Fee for technical services					
	i	To non-resident other than a company or a foreign	i			
	ii	To others	ii	2405745		
	iii	Total (I + ii)			24iii	2405745
25	Hotel , boarding and Lodging				25	
26	Traveling expenses other than on foreign traveling				26	21290
27	Foreign travelling expenses				27	
28	Conveyance expenses				28	
29	Telephone expenses				29	4655
30	Guest House expenses				30	
31	Club expenses				31	
32	Festival celebration expenses				32	
33	Scholarship				33	
34	Gift				34	
35	Donation				35	
36	Rates and taxes, paid or payable to Government or any local body (excluding taxes on income)					
	a	Union excise duty	36a			
	b	Service tax	36b			
	c	VAT/ Sales tax	36c			
	d	Cess	36d			
	e	Any other rate, tax, duty or cess incl STT	36e			
	f	Total rates and taxes paid or payable (36a+36b+36c+36d+36e)			36f	0
37	Audit fee				37	30330
38	Other expenses					
		a	BANK CHARGES & COMMISSION	a	2490		
		b	ELECTRICITY CHARGES	b	365676		
		c	OFFICE EXPENSES	c	213459		
		d	PRINTING & STATIONERY	d	112693		
		e	Total			38e	694318
39	Bad debts (specify PAN of the person, if available, for whom Bad Debt for amount of Rs. 1 lakh or more is claimed and amount) Click to Add more rows						
i	PAN						
	PAN						
	PAN						
	PAN						
	PAN						
ii	Others (more than Rs. 1 lakh) where PAN is not available		ii				
iii	Others (amounts less than Rs. 1 lakh)		iii				
iv	Total Bad Debt (39i (All PAN) + 39ii + 39iii + 39iv)				39vi	0
40	Provision for bad and doubtful debts				40	
41	Other provisions				41	

	42	Profit before interest, depreciation taxes [4 – (5iv + 6 + 7viii + 8 to 13 + 14xi + 15v + 16 to 21+ 22iii + 23iii + 24iii + 25 to 35 + 36vi + 37 + 38iii + 39vi + 40 + 41)]			42	955560
	43	Interest				
		i	To non-resident other than a company or a foreign company	i		
		ii	To others	ii		
		iii	Total (I + ii)		43iii	0
	44	Depreciation and amortization			44	97071
	45	Profit before taxes (42 – 43iii – 44)			45	858489
PROVISIONS FOR TAX AND APPROPRIATIONS	46	Provision for current tax			46	267986
	47	Provision for Deferred Tax and Deferred Liability			47	-2713
	48	Profit after tax (45 – 46 – 47)			48	593216
	49	Balance brought forward from previous year			49	1943322
	50	Amount available for appropriation (48 + 49)			50	2536538
	51	Appropriations				
		i	Transfer to reserves and surplus	i		
		ii	Proposed dividend/ Interim dividend	ii		
		iii	Tax on dividend/ Tax on dividend for earlier years	iii		
		iv	Any other appropriation	iv		
		v	Total (51i + 51ii + 51iii + 51iv)		51v	0
	52	Balance carried to balance sheet (50 – 51v)			52	2536538
NO ACCOUNT CASE	53	In a case where regular books of account of business or profession are not maintained, furnish the following information for previous year 2012-13 in respect of business or profession				
		a	Gross receipts		53a	
		b	Gross profit		53b	
		c	Expenses		53c	
		d	Net profit		53d	0

Profit Loss →

Prepare the Profit & Loss Account as per your audited Profit & Loss Account. Profit automatically transferred to Balance Sheet.

Schedule DPM — Depreciation on Plant and Machinery

DEPRECIATION ON PLANT AND MACHINERY

		Plant and machinery						
1.	Block of assets							
2.	Rate (%)	15.	30.	40.	50.	60.	80	100.
		(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)
3.	Written down value on the first day of previous year	61296				21131		
4.	Additions for a period of 180 days or more in the previous year	3937				43078		
5.	Consideration or other realization during the previous year out of 3 or 4							
6.	Amount on which depreciation at full rate to be allowed (3 + 4 -5)	65233	0	0	0	64209	0	0
7.	Additions for a period of less than 180 days in the previous year	191869				52361		
8.	Consideration or other realizations during the year out of 7							
9.	Amount on which depreciation at half rate to be allowed (7 – 8)	191869	0	0	0	52361	0	0
10.	Depreciation on 6 at full rate	9785	0	0	0	38525	0	0
11.	Depreciation on 9 at half rate	14390	0	0	0	15708	0	0
12.	Additional depreciation, if any, on 4	0						
13.	Additional depreciation, if any, on 7	0						
14.	Total depreciation (10+11+12+13)	24175	0	0	0	54233	0	0
15.	Expenditure incurred in connection with transfer of asset/ assets							
16.	Capital gains/ loss under section 50 (5 + 8 -3-4 -7 -15) (enter negative only if block ceases to exist)							
17.	Written down value on the last day of previous year* (6+ 9 -14)	232927	0	0	0	62337	0	0

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Schedule DOA		Depreciation on other assets							
DEPRECIATION ON OTHER ASSETS	1.	Block of assets	Building			Furniture and fittings	Intangible	Ships
	2.	Rate (%)	5. (i)	10. (ii)	100. (iii)	10. (iv)	25. (v)	20. (vi)
	3.	Written down value on the first day of previous year				93055		
	4.	Additions for a period of 180 days or more in the previous year						
	5.	Consideration or other realization during the previous year out of 3 or 4						
	6.	Amount on which depreciation at full rate to be allowed (3 + 4 -5)	0	0	0	93055	0	0
	7.	Additions for a period of less than 180 days in the previous year				11500		
	8.	Consideration or other realizations during the year out of 7						
	9.	Amount on which depreciation at half rate to be allowed (7-8)	0	0	0	11500	0	0
	10.	Depreciation on 6 at full rate	0	0	0	9306	0	0
	11.	Depreciation on 9 at half rate	0	0	0	575	0	0
	12.	Additional depreciation, if any, on 4						
	13.	Additional depreciation, if any, on 7						
	14.	Total depreciation (10+11+12+13)	0	0	0	9881	0	0
	15.	Expenditure incurred in connection with transfer of asset/ assets						
	16.	Capital gains/ loss under section 50* (5 + 8 -3-4 -7 -15) (enter negative only if block ceases to exist)						
	17	Written down value on the last day of previous year* (6+ 9 -14)	0	0	0	94674	0	0

Depreciation Sheet →

Put WDV value of Fixed Assets as per audited Balance Sheet.

Part A – QD Quantitative details (optional in a case not liable for audit under section 44AB) (Note : Numeric values not filled will default to zero)

(a) In the case of a trading concern

Item Name	Unit	Opening stock	Purchase	Sales Qty	Closing stock	Shortage/ excess, if any
1	2	3	4	7	8	9
HCL	107-numbers	32009	121707	122825	30891	
HFCL	107-numbers	161548	299870	304931	156487	
AMT	107-numbers	3681	4192	3764	4109	
SMT	107-numbers	955	792	758	989	
DDMT	107-numbers	961	744	780	925	

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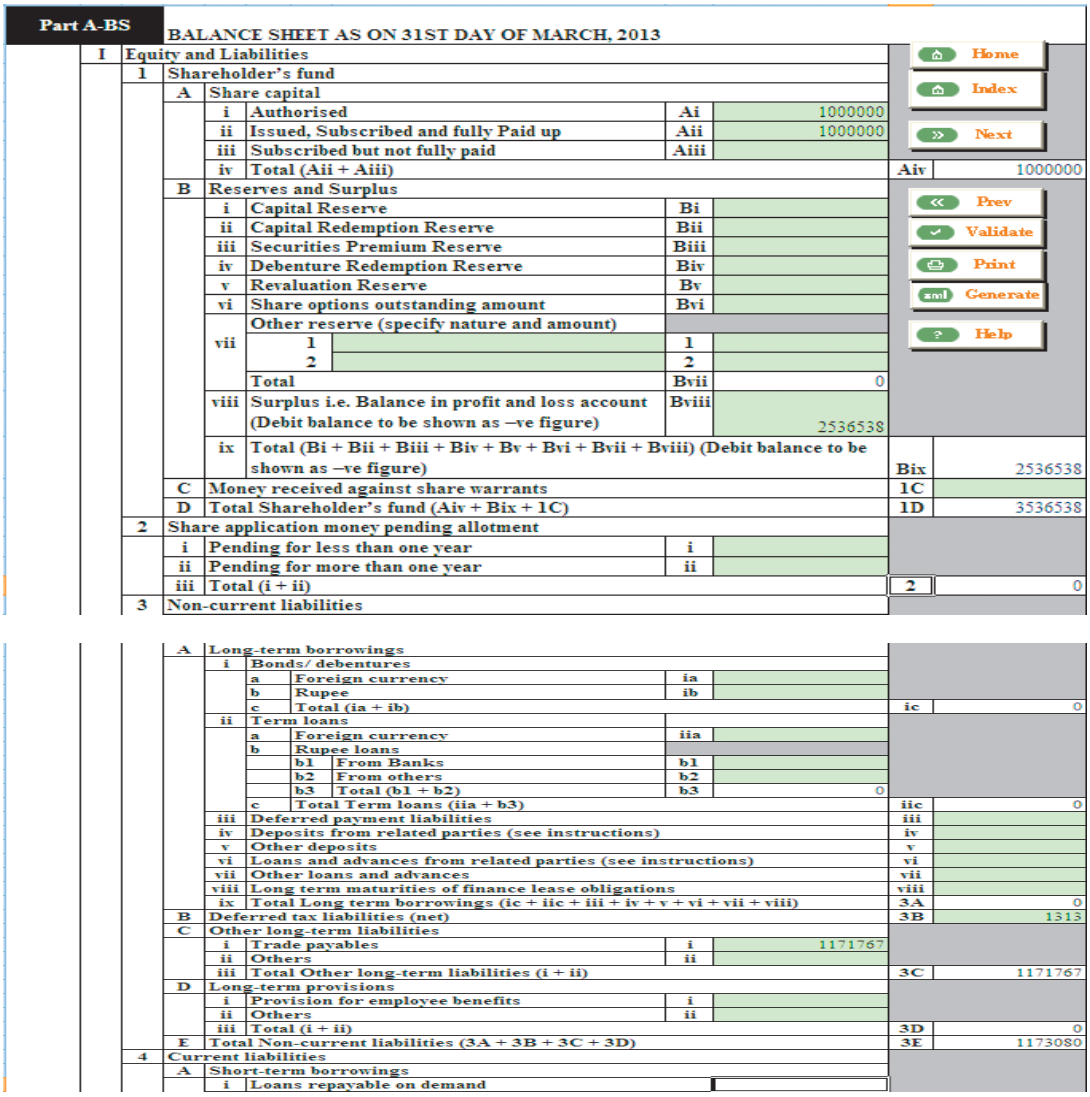
Quantitative Details →

In this sheet there are three sections:

- In the case of a trading concern
- In case of a manufacturing concern
- In case of a manufacturing concern- Raw Material

Fill up in details as per the nature of Business of assessee, in example assessee engaged in a trading business.



Part A-BS	BALANCE SHEET AS ON 31ST DAY OF MARCH, 2013				
I	Equity and Liabilities				
1	Shareholder's fund				
A	Share capital				
i	Authorised	Ai	1000000		
ii	Issued, Subscribed and fully Paid up	Aii	1000000		
iii	Subscribed but not fully paid	Aiii			
iv	Total (Aii + Aiii)			Aiv	1000000
B	Reserves and Surplus				
i	Capital Reserve	Bi			
ii	Capital Redemption Reserve	Bii			
iii	Securities Premium Reserve	Biii			
iv	Debenture Redemption Reserve	Biv			
v	Revaluation Reserve	Bv			
vi	Share options outstanding amount	Bvi			
vii	Other reserve (specify nature and amount)				
	1	1			
	2	2			
	Total	Bvii	0		
viii	Surplus i.e. Balance in profit and loss account (Debit balance to be shown as –ve figure)	Bviii	2536538		
ix	Total (Bi + Bii + Biii + Biv + Bv + Bvi + Bvii + Bviii) (Debit balance to be shown as –ve figure)			Bix	2536538
C	Money received against share warrants			1C	
D	Total Shareholder's fund (Aiv + Bix + 1C)			1D	3536538
2	Share application money pending allotment				
i	Pending for less than one year	i			
ii	Pending for more than one year	ii			
iii	Total (i + ii)			2	0
3	Non-current liabilities				
A	Long-term borrowings				
i	Bonds/ debentures				
a	Foreign currency	ia			
b	Rupee	ib			
c	Total (ia + ib)			ic	0
ii	Term loans				
a	Foreign currency	iia			
b	Rupee loans				
b1	From Banks	b1			
b2	From others	b2			
b3	Total (b1 + b2)	b3	0		
c	Total Term loans (iia + b3)			iic	0
iii	Deferred payment liabilities			iii	
iv	Deposits from related parties (see instructions)			iv	
v	Other deposits			v	
vi	Loans and advances from related parties (see instructions)			vi	
vii	Other loans and advances			vii	
viii	Long term maturities of finance lease obligations			viii	
ix	Total Long term borrowings (ic + iic + iii + iv + v + vi + vii + viii)			3A	0
B	Deferred tax liabilities (net)			3B	1313
C	Other long-term liabilities				
i	Trade payables	i	1171767		
ii	Others	ii			
iii	Total Other long-term liabilities (i + ii)			3C	1171767
D	Long-term provisions				
i	Provision for employee benefits	i			
ii	Others	ii			
iii	Total (i + ii)			3D	0
E	Total Non-current liabilities (3A + 3B + 3C + 3D)			3E	1173080
4	Current liabilities				
A	Short-term borrowings				
i	Loans repayable on demand				

UNIT - 17

VALUE ADDED TAX & CENTRAL SALES TAX

Value Added Tax →

The Concept of VAT is a very popular system of Taxation which emerged in European Countries. The VAT system is adopted by most of the countries to bring about user-convenience and transparency in the entire system of taxation. The working system of VAT is simple to follow, implement and administer.

VAT stands for Value Added Tax. In this system, the tax is levied on the value of the good and charged at every level of Value addition i.e., on the Value added portion of goods at each level.

The earlier system of Taxation was allowing the levy of tax on tax. This ultimately lead to wrong assessment of Tax liability and tax evasion. The concept of VAT resolved the cascading effect of Taxes resulting in prevention of Tax evasions.

The VAT system levies tax on every level of Value addition to the product or good. At the same time the tax paid for acquiring this product or good will be allowed as tax credit and can be used for payment of VAT at the time of selling the product or good to the immediate dealer. The net effect of tax will be only on the portion of Value added by the seller. The following example clearly explains the flow of VAT system and its effect on the Selling price.

Example →

Mr. A, a registered dealer purchased a good at ₹ 1,000 by paying 4% tax on it, i.e., ₹ 40. The tax paid by him can be claimed as input tax credit. On the good purchased, he did some value addition worth ₹ 500. The VAT liability after such value addition amounted to ₹ 60, i.e. 4% on ₹ 1,500. Since there is a credit of ₹ 40 on the initial purchase made, the same can be adjusted against ₹ 60. Only the balance amount of ₹ 20 needs to be paid to the department.

The tax paid on inputs purchases is termed as Input Tax and VAT payable on the goods after value addition is called as Output Tax. The input tax paid can be taken as Input Tax Credit. The VAT liability of the dealer will be arrived at as given below:

VAT Payable = Output Tax – Input Tax →

If the tax paid on purchases (Input tax), is more than the tax payable (output tax), the same can be either carried forward to next return period or claimed as refund. The tax amount carried forward will be accounted as Input tax credit for the next return period. In the subsequent periods, this credit can be utilized for payment of any liability to the department like output tax, Interest, penalty etc., subject to the provisions or restrictions as specified in VAT Rules.

VAT in India→

The Value Added Tax (VAT) is a type of indirect tax and is one of major source of revenue to the state. The VAT system was introduced in India by replacing the General Sales Tax laws of each state. Presently in India, out of 35 States and Union Territories, 33 are following this new system of Sales Taxation. The States/Union territories which are yet to implement the VAT system are Andaman and Nicobar Islands and Lakshadweep.

The VAT system of taxation was adopted by Indian States and Union Territories in the Year 2005 by replacing the General Sales Tax Laws with New Value Added Tax Acts and the supporting Value Added Tax Rules for proper administration and collection of Tax. Each state or union territory has its own methods to assess the tax liability and collection methods from the dealers who fall under the purview of VAT.

The Administration of VAT system was undertaken by the Commercial Taxes Department of each state along with the Excise and other indirect taxes. For easy and quick assessment of taxation and prevention of tax evasion, the department has introduced the Registration System. This Registration

system of VAT helps in identifying the assessees who come under purview of VAT and are liable to collect and pay VAT. For encouraging the Registration process some benefits or concessions are given to the dealers.

The Registered dealers are allowed to collect VAT payable by them from the immediate buyer. They can claim the VAT paid on purchases made only from a registered dealer. The unregistered dealer cannot charge VAT on the invoices, so the buying dealer cannot claim the VAT amount paid as Input Tax Credit. Also, the unregistered dealers are not eligible for availing concessions, for e.g., exemptions, which are given by the government.

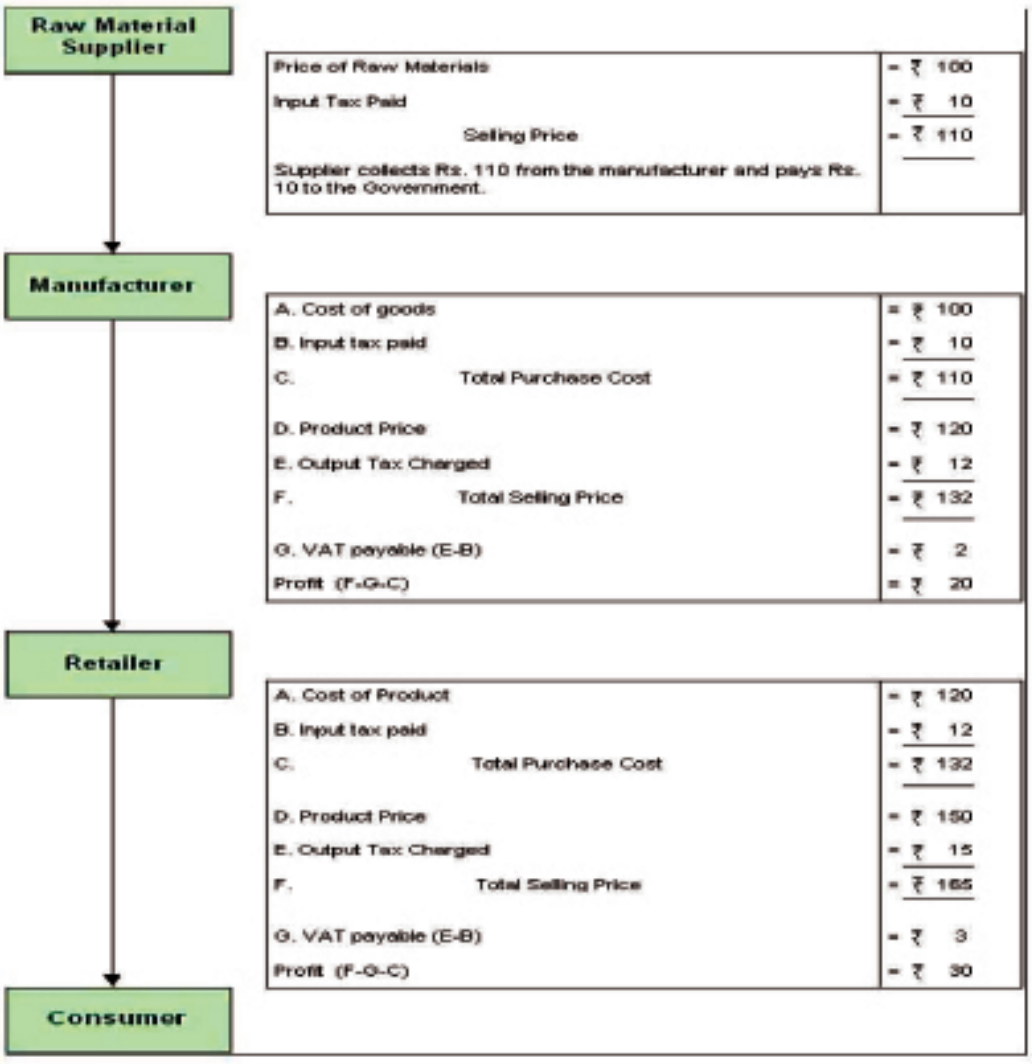
The commercial tax department introduced a new method of levying tax called as the Composition Scheme especially after considering the small dealers whose turnover was low and were unable to maintain the records as per the requirements of VAT Act. These dealers have to pay a lump sum as VAT on the sale value of goods. The VAT paid will not be shown in the invoices. They can account for the total turnover and pay VAT on the same at the end of the return period.

For Assessing the VAT liability of dealers, each state has introduced the system of Filing Returns for different tax periods. The tax periods could be Monthly, Quarterly, Half-yearly and Annual. Each dealer has to file the Return by specifying the total turnover which is exempted as well as liable for VAT along with the purchases made and tax paid on it with the amount of VAT payable or Input tax credit carried forward within the stipulated period.

General Terminologies →

Term	Description
Input Tax	This is the tax paid on purchases
Output Tax	This is the tax charged on sales
Input Credit	The excess amount of Input tax over output tax for the current period which is permitted to be set off against Output tax of subsequent periods is termed as Input Credit.
TIN	Tax Identification Number (TIN) is the Registration Number given by the department to the dealer at the time of Registration. This needs to be quoted at all required places where the registration details are to be provided.
Tax Invoice	This is the Sales invoice format issued by one Registered Dealer to another. Based on this Invoice, the Input Tax Credit can be claimed by the purchasing dealer.
Retail Invoice	The Sales invoice format used for invoicing the Exempted Sales and the Sales made to Unregistered dealers is termed as Retail Invoice.
Registered Dealer	This term is used to identify a dealer who is registered either under Voluntary Registration or Compulsory Registration under the VAT Act. Such dealer can issue tax invoice and also claim the tax paid on purchases made from other registered dealers as Input tax credit.
Unregistered Dealer	Dealers who are not registered under the VAT Act are called as Unregistered Dealers (URD). Such dealers cannot issue tax invoice. They can neither Charge Tax nor Claim Input Tax Credit.
Purchase Tax	The Tax paid on goods purchased from unregistered dealers is liable to Purchase Tax. The purchase tax is treated as Output VAT payable by the dealer as it is a liability. It has to be paid while making the payment towards VAT liability. Based on the Rules and Regulations, the Input Tax Credit can be claimed on the payment made towards Purchase Tax.

Computation of VAT →



The above diagram depicts computation of (10%) VAT at each stage of business. Hence, it is not the manufacturers and retailers but only the consumer who has paid 10% VAT to the government. The profits for manufacturers and retailers thus remain unaffected.

Introduction to Composite VAT →

The State Government may, by a notification in the Official Gazette, provide for a scheme of composition, subject to the tax, conditions and restrictions as may be provided therein, of tax payable by the dealers who are engaged in the business, as prescribed, of reselling at retail, any goods or merchandise. Different types of schemes may be notified for different classes of retailers.

The composition scheme depends on the type of business covered by the Act. The dealers engaged in trading of goods can get the business registered under composition scheme only if the total annual turnover is not exceeding the specified Threshold turnover limits. The tax rates are decided at predefined flat rates (for e.g., 8% on Gross Turnover). These rates differ depending on the type of business.

The Composition dealers also have the option of voluntary registration. They need not maintain books of accounts and documents and are not required to follow rules and procedures for issuing tax invoices and maintaining stocks etc.

The composition dealers cannot collect the tax amounts from their immediate registered/unregistered dealers. The tax amounts also are not to be shown in the invoice. Such tax amount is treated as the expenditure incurred for the business and allowed as business expenditure.

For example, the Karnataka Value added Tax, provides that a dealer whose turnover is between two and fifteen lakhs for four consecutive quarters, like works contractors, hoteliers, crushing units of granites etc., can opt for composition scheme. According to this composition scheme, the rate of tax applicable for other than crushing units is five percent and for crushing units, the tax is to be paid on the basis of crushing machines ranging from Rupees one lakh to two lakhs as applicable from time to time.

The following are the cases how the composition dealers are different from Regular Dealers:

- The Composition dealers cannot collect tax separately from the buyers as it is considered as business expenditure, but the Regular dealer can collect tax.
- The Composition dealers cannot claim the tax paid on their purchases as Input tax credit whereas the regular dealer can claim Input Tax Credit.
- The composition scheme, is generally not applicable to the dealers who are engaged in Inter-state trade or commerce. The Regular dealers can be engaged in inter-state trade.
- The dealers registered under Composition Scheme need not maintain books of accounts and documents when compared to Regular dealer

Central Sales Tax→

Central Sales Tax is a tax on Sale levied by Central Government under the provisions of Central Sales Tax Act, 1957. As per the provisions of this Act, any movement of goods from one State to another on account of sale/purchase or transfer of document of Title to goods between two separate parties is considered as Interstate sale/purchase. All such transactions are liable to CST. Any movement of goods otherwise than as sale, sent outside the state, is exempted from levy of CST. Examples of such Transactions are Consignment and Branch Transfers outside the state, Exports, Deemed Exports etc.

As CST is single point of taxation, the transit sales (subsequent interstate sales against Form E1) will attract 2% CST and sales against Form E2 is exempt from CST. This exemption will be available only on submission of required statutory forms.

Also some of the Interstate transactions are exempted if goods are supplied to Special Economic Zones or to UN or Diplomatic missions etc. The exemptions are based on the Submission of Statutory Forms as specified under the CST Act.

The Centralised system of Sales Tax was introduced to avoid the cascading effect of taxes as the tax was levied by more than one state in case of inter-state transactions. Also to clear the confusion relating to levy and collection of Sales Tax between the states involved in this interstate transaction, certain provisions are introduced in the CST Act. The CST Act clearly specifies that the CST is payable or levied in the State where the movement of goods commences as a result of interstate sales/purchases.

Registration and Rate of CST→

The Dealers are provided with an option to register themselves under the provisions of Central Sales Tax Act, 1957. The Act provides special benefits to the Registered dealers like charging lower or NIL rate of CST on submission of Statutory Forms as prescribed for various types of Interstate Sales.

The unregistered dealers engaged in interstate transactions are required to pay CST at higher rates than the rates applicable to the Registered dealers. Also the unregistered dealers cannot claim any exemptions on the basis of Statutory Forms as specified by the CST Act.

The Basic Central Sales Tax Rate as applicable to the Interstate transactions made by the Registered Dealers is 2%. The interstate transactions are charged at this rate, if the purchasing dealer issues the Statutory Form – Form C to the selling dealer. The selling dealer submits this Form C with his sales tax authorities for payment of 2% and the forms are supplied by the Department on an application by the Registered dealers. Also the interstate sales are exempted from CST, if such sales are made to specified persons or organisations, on submission of Forms like Form H, I, J etc,

In case of unregistered dealers, all the interstate purchases or sales made by them will attract the local sales tax rates of the selling state. No concessions or exemptions can be given for sales in the course of interstate trade made to any category of persons or organisations.

Some of the points relating to CST rates are as follows:

- For an inter-state sale to a registered dealer against form C, the rate of CST is 2% or local sales tax rate whichever is lower.
- Under the local sales tax law, if the sale or purchase is exempt or Nil, the rate of CST applicable in case of sale to unregistered dealer or registered dealers, will also be exempt or Nil.
- The Sales Tax rates applicable for sale of declared goods, w.e.f 1-4-2007 is as follows:
- The sale of declared goods made to registered dealer, will attract levy of CST at local sales tax rate or 2%, whichever is lower.
- The inter-state sale made to unregistered dealer, will be liable to CST at rates which is equal to VAT/sales tax rates as applicable within the State.

Declaration Forms for CST Transactions→

A Registered Dealer needs to issue/receive certain declarations in prescribed forms to buyers/sellers. The types of declaration forms are C, E1, E2, F, H, I and J. These forms are printed and supplied by the Registered Dealer's respective Tax assessing authorities (generally the CST assessments are done by VAT assessing authorities). These forms are to be prepared in triplicate. All the Types of Statutory Forms and their usage is explained as below:

Form C→

This is the Basic Form used by the Registered Dealers in the course of Interstate trade or commerce. All the registered dealers will issue 'Form C' at the time of purchasing goods or service from another Registered dealer. The issue of 'Form C' by the selling dealer will ensure that the goods being purchased are covered under his registration certificate and the CST can be charged at lower rates. The selling dealer, on the basis of this 'Form C', charges CST @ 2% or lower rate as applicable and submits the same to his assessing authorities as a proof or cause for lower collection of CST.

For example: Assume that the local sales tax rate is 4%. The sales made in the course of interstate trade, will attract levy of CST at the rates as applicable for local sales. But for any registered dealer on submission of declaration in 'Form C', the CST will be charged at 2% (4% or 2% which ever is lower). Even the registered dealer will be required to pay CST at local sales tax rates if 'Form C' is not issued.

Form E1→

Form E1 is used for making subsequent sales in the course of interstate sale/purchase by the first or original purchaser of goods. This Form should always be accompanied with 'Form C'. The Form E1 is used for first subsequent sales by transfer of document of title to goods.

Form E1 is issued by the selling dealer to the dealer who is making subsequent sales for claiming the exemption from payment of CST to the subsequent buyer. The first subsequent seller of goods receives 'Form E1' and submits it to the department to claim exemption from CST for any sale made to other interstate registered dealer.

Form E2 →

Form E2 is used for claiming the exemption from payment of CST. In case where the registered dealer purchases goods from one registered inter-state dealer and sells the same while in transit, to another registered inter-state dealer, the sales will be exempted from CST on submission of 'Form E2' to the department. The 'Form E2' is used to claim exemption from payment of CST to the seller who is a subsequent or last inter-state dealer of goods.

Form F →

Form F is used for claiming exemptions on the interstate movement of goods as Stock/Branch Transfers. The 'Form F' is issued by the Branch or Agent who is receiving goods from another state to the Transferor of goods. The transferor of goods can claim exemption from CST on submitting the Form to the department.

This 'Form F' is compulsory for claiming the transfer as Stock/Branch Transfer and no CST will be paid. In the absence of 'Form F', all such transfers will be treated as normal interstate sales and CST will be levied. The Dealer has the option to submit one 'Form F' for all the interstate Stock/Branch Transfer for a month with supporting annexure if required.

Form H →

Form H is used by the seller for claiming the exemption on making penultimate sales (immediately preceding sale to exports). Sales made during the course of export are exempt from CST. The penultimate sale is also deemed to be in course of export and is exempt from CST. The dealer exporting goods will have supporting documents like customs documents, bank certificate, airway bill/bill of lading, shipping bill etc. However, the penultimate seller will not have any direct evidence to prove that the sale made is exempt from tax. In such cases, the actual exporter has to issue a certificate to the penultimate seller in form H.

Form I →

Form I is used for claiming the exemption from CST on the sales made to any Special Economic Zone (SEZ). The buying dealer issues 'Form I' to the selling dealer. The selling dealer needs to submit the same (Form I) to the department to claim all the export benefits available to original exporter.

Form J →

Form J is used for claiming the exemption of CST in case of Interstate sales made to any United Nations, Diplomatic Missions etc. The Form is issued by purchasing dealer to the selling dealer. The selling dealer submits this Form to the department to claim the exemption.

Filing of CST Returns →

The Central Sales Tax Turnover made by the registered inter-state dealer should be submitted to the Commercial Taxes Department of the state where the movement of goods had commenced. The particulars regarding the Taxable and exempted interstate sales along with the payable CST amount should be submitted in the Return Form as required to be filed by the Central Sales Tax Rules framed by each state government.

These CST Returns are to be filed as per the provisions made by the commercial taxes (VAT) department of each state and in the prescribed time period. As per the provisions of these rules, the Return can be filed as either Monthly or quarterly or half yearly periods.

The Return Forms are to be submitted to the department along with the proof of payment of CST amounts within the prescribed due dates. If the payments are not made within the time lines, the dealer has to pay interest, penalty etc.

Along with the returns, the dealer has to submit all the Declaration Forms like Form C, F etc. All the Returns and the forms are to be submitted to the commercial taxes department. For administrative convenience the CST returns need to be submitted to the VAT assessing authority of the dealer.

UNIT - 18

E-FILLING OF RETURN – ONLINE PAN APPLICATION

Online Application of for New PAN (Form 49A)→

Guidelines→

- An applicant will fill Form 49A online and submit the form.
- If there are any errors, rectify them and re-submit the form.
- A confirmation screen with all the data filled by the applicant will be displayed.
- The applicant may either edit or confirm the same.
- On confirmation, an acknowledgement will be displayed. The acknowledgement will contain a unique 15-digit acknowledgement number.
- The applicant is requested to save and print this acknowledgement.
- 'Individual' applicants should affix two recent colour photographs with white background (size 3.5 cm x 2.5 cm) in the space provided in the acknowledgement. The photographs should not be stapled or clipped to the acknowledgement. The clarity of image on PAN card will depend on the quality and clarity of photograph affixed on the acknowledgement.
- Signature / Left Thumb Impression should only be within the box provided in the acknowledgement. The signature should not be on the photograph affixed on right side of the form. In case of applicants other than 'Individuals', the authorized signatory shall sign the acknowledgement and affix the appropriate seal or stamp. The signature should not be on photograph. If there is any mark on photograph such that it hinders the clear visibility of the face of the applicant, the application will not be accepted.
- Signature / Left hand thumb impression should be provided across the photo affixed on the left side of the form in such a manner that portion of signature/impression is on photo as well as on acknowledgement.
- Thumb impression, if used, should be attested by a Magistrate or a Notary Public or a Gazetted Officer under official seal and stamp.
- If communication Address is within India
  - The fee for processing PAN application is 96.00 (85.00 + 12.36% service tax).
  - Payment can be made either by
    - Demand Draft
    - Cheque
    - Credit Card / Debit Card
    - Net Banking
- If any of addresses i.e. office address or residential address is a foreign address, the payment can be made only by way of Credit Card / Debit card and Demand Draft payable at Mumbai.
- If communication Address is outside India
  - The fee for processing PAN application is 962.00 [(Application fee 85.00 + Dispatch Charges 771.00) + 12.36% service tax].
  - Payment can be made only by way of Credit Card / Debit card and Demand Draft payable at Mumbai.
  - At present the facility for dispatch of PAN cards outside India is available for a select list of countries. Applicants from other countries may contact NSDL at the contact details given in point (v) below.

This point is not applicable if applicant is providing the representative assessee details in the point no.14 of application form.

- Demand draft and cheque should be drawn in favour of 'NSDL - PAN'.
- Demand draft shall be payable at Mumbai and the acknowledgement number should be mentioned on the reverse of the demand draft.
- Applicants making payment by cheque shall deposit a local cheque (drawn on any bank) with any HDFC Bank branch across the country (except Dahej). The applicant shall mention NSDLPAN on the deposit slip. List of HDFC Bank Branches.
- Credit card / Debit card / Net banking payment

Persons authorized to make Credit card / Debit card / Net banking payment are as below:

Category of Applicant	**Payment by Credit Card / Debit Card / Net Banking can be made by / for**
Individual	Self, immediate family members (parents, spouse, children)
HUF	Karta of the HUF
Company	Any Director of the Company
Firm / Limited Liability Partnership	Any Partner of the Firm / Limited Liability Partnership
Association of Person(s) / Body of Individuals/ Association of Person(s) Trust / Artificial Juridical Person / Local Authority	Authorized Signatory covered under section 140 of Income Tax Act, 1961

Applicants making online payment using credit card / debit card will be charged an additional charge of upto 2% (plus applicable taxes) of application fee by the bank providing gateway facility. Additionally, the conversion/exchange rates may also be levied by the card issuing bank, as per prevailing rates.

Applicants making payment through Net Banking facility will be charged an additional surcharge of 4.00 + service tax for payment gateway facility.

On successful credit card / debit card / net banking payment acknowledgement will be displayed. Applicant shall save and print the acknowledgement and send to NSDL as mentioned in point (p) & (q) below.

- The acknowledgement duly signed, affixed with photograph (in case of 'Individuals') alongwith Demand Draft, if any, and proof of identity (name in the application should be same as in the proof of identity) & proof of address (Individuals, HUFs, Body of Individuals, Association of Persons & Artificial Juridical Person should provide proof of address of residence stated in the application) as specified in the application form is to be sent to NSDL at 'Income Tax PAN Services Unit, NSDL e-Governance Infrastructure Limited, 5th floor, Mantri Sterling, Plot No. 341, Survey No. 997/8, Model Colony, Near Deep Bungalow Chowk, Pune - 411016'
- Super scribe the envelope with 'APPLICATION FOR PAN - Acknowledgement Number' (e.g. 'APPLICATION FOR PAN - 881010100000097').
- Your acknowledgement, Demand Draft, if any, and proofs, should reach NSDL within 15 days from the date of online application.
- Applications received with demand draft or cheque as mode of payment shall be processed only on receipt of relevant proofs and realization of payment.
- For more information:
  - Call PAN/TDS Call Centre at 020 - 27218080; Fax: 020 – 27218081
  - e-mail us at: tininfo@nsdl.co.in mailto:tininfo@nsdl.co.in
  - ASMS NSDLPAN <space> Acknowledgement No. & send to 57575 to obtain application status.
  - Write to: INCOME TAX PAN SERVICES UNIT (Managed by NSDL e-Governance Infrastructure Limited), 5th floor, Mantri Sterling, Plot No. 341, Survey No. 997/8, Model Colony, Near Deep Bungalow Chowk, Pune – 411016.

UNIT - 19

E-FILLING OF RETURN – CUSTOM DUTY AUTOMATION

Custom Duty →

Introduction →

Custom duty is on imports into India and export out of India. Section 12 of Custom Act, often called charging section, provided that duties of Customs shall be levied at such rates as may be specified under the Custom Tariff Act, 1975', or any other law for the time being in force, on goods imported into, or, exported from, India,

Procedure for getting IEC Code→

Definition of IEC Code→

IEC Code is unique 10 digit code issued by DGFT – Director General of Foreign Trade , Ministry of Commerce, Government of India to Indian Companies.

Full form of IEC Code→

Full From of IEC Code is "Importer Exporter Code ". To import or export in India, IEC Code is mandatory. No person or entity shall make any Import or Export without IEC Code Number.

IEC Code No Notification→

Directorate General of Foreign Trade(DGFT) issued a Policy Circular No.15 (RE-2006)/2004-2009 Date: 27th July, 2006) for New System for issuance of Importer-Exporter Code Number.

Eligibility, Legal Provisions and Conditions for IEC Code Number→

Eligibility condition and Legal Provisions are given for IEC Code Number Application in Foreign Trade (Regulation) Rules, 1993 Ministry of Commerce, Notification No. GSR 791 (E), dated 30-12-1993.

Application for Grant of IEC Number→

An application for grant of IEC number shall be made by the Registered/Head Office of the applicant and apply to the nearest Regional Authority of Directorate General Foreign Trade, the Registered office in case of company and Head office in case of others, falls in the 'Aayaat Niryaat Form - ANF2A' and shall be accompanied by documents prescribed therein. In case of STPI/ EHTP/ BTP units, the Regional Offices of the DGFT having jurisdiction over the district in which the Registered/ Head Office of the STPI unit is located shall issue or amend the IECs.

Only one IEC would be issued against a single PAN number. Any proprietor can have only one IEC number and in case there are more than one IECs allotted to a proprietor, the same may be surrendered to the Regional Office for cancellation.

IEC Code Online Application Form→

The application can be download Form in PDF or Word. This is called "Aayaat Niryaat Form - ANF2A". Along with IEC Code Number Application Form it is necessary to submit Appendix-18B Attested by Applicant's Banker in his letter head with two passport size photo).

List Of Regional Authorities Of DGFT And The Corresponding Office of Reserve Bank Of India, Exchange Control Department→

You can find the list of Foreign Exchange Control Department of the RBI as given in Appendix-18D.

Validity of IEC Code No→

An IEC number allotted to an applicant shall be valid for all its branches/divisions/units/factories as indicated in the format of IEC given in Appendix- 18B.

Duplicate Copy of IEC Number→

Where an IEC Number is lost or misplaced, the issuing authority may consider requests for grant of a duplicate copy of IEC number, if accompanied by an affidavit.

Surrender of IEC Number→

If an IEC holder does not wish to operate the allotted IEC number, he may surrender the same by informing the issuing authority. On receipt of such intimation, the issuing authority shall immediately cancel the same and electronically transmit it to DGFT for onward transmission to the Customs and Regional Authorities.

Application Fee For IEC Code Number→

Application Fee : ₹ 250.00

Mode of Payment : In Demand Draft/ Pay Order from any designated bank in favour of Zonal Joint Director General of Foreign Trade or Payment through EFT (Electronic Fund Transfer by Nominated Bank by DGFT Like HDFC Bank, ICICI Bank, State Bank of India, UTI Bank, Punjab National Bank, Central Bank etc) or Application fee can deposited by TR6 Challan with Duplicate Copy in any branch of Central Bank of India and TR6 Challan need to be submit along with IEC Code Application.

Specified fee shall be paid for making an application under any provision of the Policy and Handbook of Procedure Volume-I.. The scale of fee, mode of payment, procedure for refund of fee and the categories of persons exempted from the payment of fee are contained in Appendix-21B.

Territorial Jurisdiction of Regional Authorities→

Every application, unless otherwise specified, shall be submitted to the Regional Authority of Directorate General Foreign Trade, as per the territorial jurisdiction of the Regional authorities indicated in Policy and Handbook of Procedure Volume-I.

Filing of Application→

Application can be filed online in DGFT website, details of online links are given below.

Every application for an Import/Export licence/ certificate/ Authorisation/ permission or any other purpose should be complete in all respects as required under the relevant provisions of the Policy/ Procedures and shall be signed by the applicant as defined inparagraph 9.9 of the Policy. An incomplete application is liable to be rejected giving specific reason for rejection. However in case of manual applications, the applicant would furnish a soft copy of the application in MS word format.

Profile of Importer/ Exporter→

Each Importer/Exporter shall be required to file importer/ exporter profile once with the Regional Authority in Part 1 of 'Aayaat Niryaat Form - ANF2A'. Regional Authority shall enter the information furnished in Part 1 of 'Aayaat Niryaat Form ANF-2A' in their database so as to dispense with the need for asking the repetitive information. In case of any change in the information given in Part 1 of 'Aayaat Niryaat Form ANF-2A', importer/exporter shall intimate the same to the Regional Authority.

Self Addressed Stamped Envelope→

The applicant shall furnish a self addressed envelope of 40 × 15 cm with postal stamp affixed on the envelope as follows for all documents required to be sent by Speed Post:

- Within local area ₹ 25.00
- Up to 200 Kms. ₹ 25.00
- Between 200 to 1000 Kms ₹ 30.00
- Beyond 1000 Kms. ₹ 50.00

Guidelines for Application of IEC Code Number→

Mandatory Requirements to apply for IEC Code Number

- Covering letter
- Fill Part A, B & D of the application form.
- Application must be accompanied by documents as per details given below:
  - Bank Certificate from the bank on Bank letter head as per proforma (Part B) given in the application.
    - ➢ In case of Proprietorship firms, please furnish
      - ✓ Date of Birth of individual
      - ✓ Number of IECs held along with their details
    - ➢ In case of Companies, please furnish
      - ✓ Extract of Board of Resolution.
      - ✓ MOA with Form 32 and ROC in case of change in Directors.
    - ➢ In case of others
      - ✓ Notorised Partnership Deed showing date of formation.
      - ✓ No Objection Certificate from other partners/HUF.
  - Self certified copy of Permanent Account Number (PAN) issued by income Tax Authorities.
  - Two copies of passport size photographs of the applicant. The photograph pasted on the banker's certificate must be attested by the banker with Seal and Signature of the applicant.
- The application must be submitted in Duplicate.
- Each individual page of the application must be signed by the applicant.
- Self addressed envelope stamped with ₹ 25 (Local Address) & for others ₹ 30. These documents may be kept secured in a file cover.

How to submit IEC Code application→

Application can be submitted in person/by Authorised Employee of the Company at the R & I counters in the office Or It can be sent by post/courier.

Processing of IEC Code Application→

The application can be submitted at the counter in person at the office or it can be sent through Post/Courier. An acknowledgement in form of a receipt having File Number is generated on receipt of application. The file number is used for any correspondence/query regarding the IEC application

submitted to the office. The application is then sent to IEC section where it is processed. If the application is found complete in all aspects (as per requirements prescribed) an IEC is generated, or else a deficiency letter stating the nature of deficiency is prepared and sent to the applicant. Replies are awaited in cases where deficiency letter is issued and after due compliance by the applicant the IEC is allotted.

Issue and Despatch of IEC Code→

IEC allotment letter is sent through post at the registered office mentioned by the applicant in the application. Similarly deficiency letters are sent to applicant by post.

File No for IEC application→

A new option to know the file number has been introduced for all exporter who are sending their application through Post/Courier. The applicant has to input PAN number to get the file number.

Status of IEC Application→

The applicant can know the status of the IEC application using option "Status of IEC Application" on the website of CLA.

IEC issued day wise

IEC's issued daily can be viewed on the website using option "IEC issued day wise"

File No for IEC application

Applicant's who have sent their application through post/courier can know their file number using option "File No for IEC application".

IEC Code Number Related links→

DGFT Online IEC Code Number Application Form -ANF-2A

View Your IEC Status : http://dgft.delhi.nic.in:8100/dgft/iecprint

IEC Status at Custom(BIN) : http://164.100.9.176/iecstatus.html

http://www.dgft.gov.in/dgftcla

http://www.dgft.gov.in

http://www.icegate.gov.in

Bill of Entry→

Introduction→

All goods imported into India have to pass through the procedure of customs for proper examination, appraisal, assessment and evaluation. This helps the custom authorities to charge the proper tax and also check the goods against the illegal import. Also it is important to note that no import is allowed in India if the importer doesn't have the IEC number issued by the DFGT. There is no requirement of IEC number if the goods are imported for the personal use.

Bill of Entry→

A Bill of Entry also known as Shipment Bill is a statement of the nature and value of goods to be imported or exported, prepared by the shipper and presented to a customhouse. The importer clearing the goods for domestic consumption has to file bill of entry in four copies; original and duplicate are meant for customs, third copy for the importer and the fourth copy is meant for the bank for making remittances.

If the goods are cleared through the EDI system, no formal Bill of Entry is filed as it is generated in the computer system, but the importer is required to file a cargo declaration having prescribed particulars

required for processing of the entry for customs clearance. In the non-EDI system along with the bill of entry filed by the importer or his representative the following documents are also generally required:-

- Signed invoice
- Packing list
- Bill of Lading or Delivery Order/Airway Bill
- GATT declaration form duly filled in
- Importers/ CHA's declaration
- License wherever necessary
- Letter of Credit/Bank Draft/wherever necessary
- Insurance document
- Import license
- Industrial License, if required
- Test report in case of chemicals
- Adhoc exemption order
- DEEC Book/DEPB in original
- Catalogue, Technical write up, Literature in case of machineries, spares or chemicals as may be applicable
- Separately split up value of spares, components machineries
- Certificate of Origin, if preferential rate of duty is claimed
- No Commission declaration

Amendment of Bill of Entry→

Whenever mistakes are noticed after submission of documents, amendments to the bill of entry is carried out with the approval of Deputy/Assistant Commissioner.

Green Channel facility→

Some major importers have been given the green channel clearance facility. It means clearance of goods is done without routine examination of the goods. They have to make a declaration in the declaration form at the time of filing of bill of entry. The appraisement is done as per normal procedure except that there would be no physical examination of the goods.

Payment of Duty→

Import duty may be paid in the designated banks or through TR-6 challans. Different Custom Houses have authorised different banks for payment of duty and is necessary to check the name of the bank and the branch before depositing the duty.

Prior Entry for Shipping Bill or Bill of Entry→

For faster clearance of the goods, provision has been made in section 46 of the Act, to allow filing of bill of entry prior to arrival of goods. This bill of entry is valid if vessel/aircraft carrying the goods arrive within 30 days from the date of presentation of bill of entry.

Specialized Schemes→

Import of goods under specialized scheme such as DEEC and EOU etc is required to execute bonds with the custom authorities. In case failure of bond, importer is required to pay the duty livable on those goods. The amount of bond would be equal to the amount of duty livable on the imported goods.

The bank guarantee is also required along with the bond. However, the amount of bank guarantee depends upon the status of the importer like Super Star Trading House/Trading House etc.

Bill of Entry for Bond/Warehousing→

A separate form of bill of entry is used for clearance of goods for warehousing. Assessment of this bill of entry is done in the same manner as the normal bill of entry and then the duty payable is determined.

Electronic Submission under EDI system→

Customs work at many ports has been computerized. In that case, the Bill of Entry has to be filled electronically, i.e. through Customs EDI system through computerization of work. Procedure for the same has been prescribed vides Bill of Entry (Electronic Declaration) Regulations, 1995.

The board procedures to be followed for export are as follows:

- Submit Shipping Bill for export to customs authorities.
- Submit invoice, packing lists, contracts, export license (if applicable) and other related documents.
- Submit necessary declaration for export. Submit GR/SDF/SOFTEX from as required under FEMA Excise ARE-1 form
- Nothing of Shipping Bill by customs officer
- Assessment i.e. valuation and classification of goods. Checking of Advance License. If applicable
- Custom check weather export is restricted/prohibited
- Examination of goods by customs officer
- Pay export duty, if applicable
- Stuffing of container, if not already done
- 'Let export' Order by customs officer
- Obtain ARE-1 form duty signed by customs officer. Obtain Bill of Lading from shipping company. Submit proof of export to excise authorizes.

Complete formalities relating to claim of duty drawback.

UNIT - 20

E-FILLING OF RETURN – ESIC

Applicability →

Under Section 2(12) The Act is applicable to the factories employing 10 or more persons irrespective of whether power is used in the process of manufacturing or not.

- Under Section 1(5) of the Act, the Scheme has been extended to shops, hotels, restaurants, cinemas including preview theatre, road motor transport undertakings and newspaper establishment employing 20 or more persons.
- Further, u/s 1(5) of the Act, the Scheme has been extended to Private Medical and Educational Institutions employing 20 or more persons in certain States .
- The State Govt. has been requested to issue notification under Section 1(5) on the lines of Section 2(12) keeping the threshold limit for coverage as 10 employees instead of 20.
- The existing wage-limit for coverage under the Act, is Rs.15,000/- per month (with effect from 01.05.2010).

AREAS COVERED→
The ESI Scheme is being implemented area-wise by stages. The Scheme has already been implemented in different areas in the following States/Union Territories

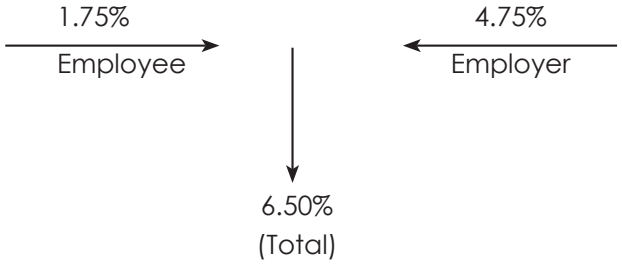
STATES→
All the States except Nagaland, Manipur, Tripura, Sikkim, Arunachal Pradesh and Mizoram.

UNION TERRITORIES→
Delhi, Chandigarh and Pondicherry

Contribution→

This is a contribution of both Employer and Employee

Contribution - of wages:-



Wages→

It includes:- Basic pay , DA, HRA, City compensatory allowance ,overtime wages payment for day of rest , production incentives, bonus.

Excludes→

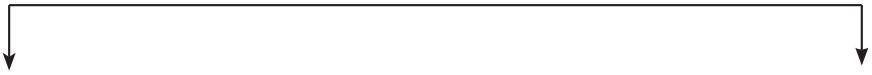
Any traveling allowance or the value of any travelling concession paid by employer, contribution paid by employer to any pension Provident Fund under ESI Act, Benefits paid under ESI scheme, encashment of leave.

- Date of payment (if delay interest paid @ 12%)
- In Form-6 with copies of challan
- Form-01- Application for registration.
- Form-1- Declaration by persons in employment engaged after appointed day.
- Form-10- Employees registration form.
- Form-3 Return of declaration form – This is a covering letter for the declaration forms to be submitted in duplicate to the appropriate office.
- Form-6- Return of contribution – Submit this form qudruplicate to the regional office along with 6 challan of deposit with in 30 days of the end of every contribution period.
- Form -86- Certificate of employment issued to insuredt person by employer
- Registers / Files to be maintained by the employer.
- Form-7- Every employer shall maintain a register in form -7 in respect of every employee of this factory- preserve it for a period of 5 years from the date of the last entry therein.
- Form-15- Appropriate particulars of any accident causing personal injury to an insured person may entered - preserve if for a period of 5 years from the date of last entry thereon.

Applicability →

ESI applies on all factories other than seasonal facilities.

Factories



(Using power)
10 or more person

(Non power manufacturing units)
20 or more person.

ESI Act Shall continue to be governed by the act notwithstanding than no of persons employed fall below the limit subrecoverly.

Provisions enclosed as follows:

- Shops
- Hotels – Resturents
- Rood motor transport undertaking

Registration →

Steps 1:

Application in Form-01→ within 15 days→ Regional office→ After satisfaction allot code no →Employee

Step-2:

After step-1 employer shall determine- (a) Employee coverable (b) Declaration shall be filled by employee.

Registration – 1A→

Every employer shall maintain a register in form-7 in respect every employee engaged by him.

Penal Provisions→

- For employees' contribution : Imprisonment for minimum 2 yrs. to maximum 5 yrs. and/or fine of ₹25,000/- .
- For employer's contribution : Imprisonment for minimum 6 months to maximum 3 yrs. and/or fine of ₹10,000/- .

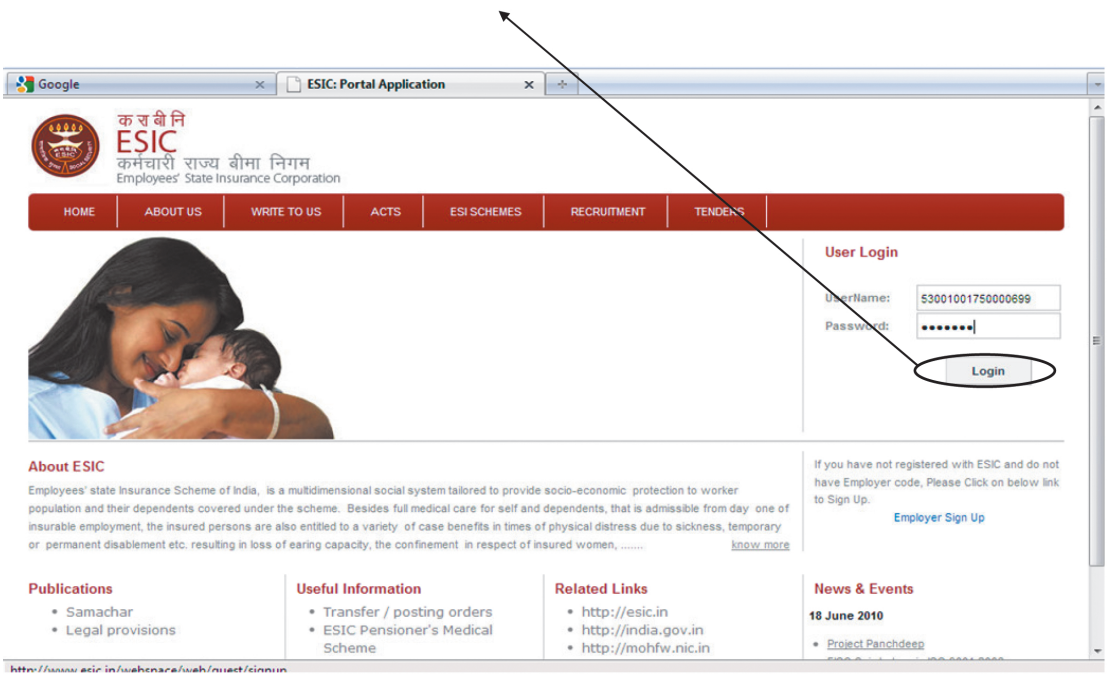
RECORDS TO BE KEPT READY FOR ESI INSPECTION→

- Attendance Register/Muster Roll.
- Salary/Wage Register/Payroll.
- EC (Employee's & Employer's Contribution) Statement.
- Employees' Register U/R 32 (Form 7).
- Accident Register U/R 66.
- Return of Contribution (RC-Form 6).
- Return of Declaration Forms (RDF - Form 3).
- Receipted Copies of Challans.
- Books of Account viz Cash/Bank, Expense Register, Sales/Purchase Register, Petty Cash Book, Ledger, Supporting Bills asnd Vouchers, a/w Delivery Challans (if any).

SCREEN FOR LOGIN AND REGISTRATION→

• Employer will log in to ESIC official Web Site:- www.esic.in

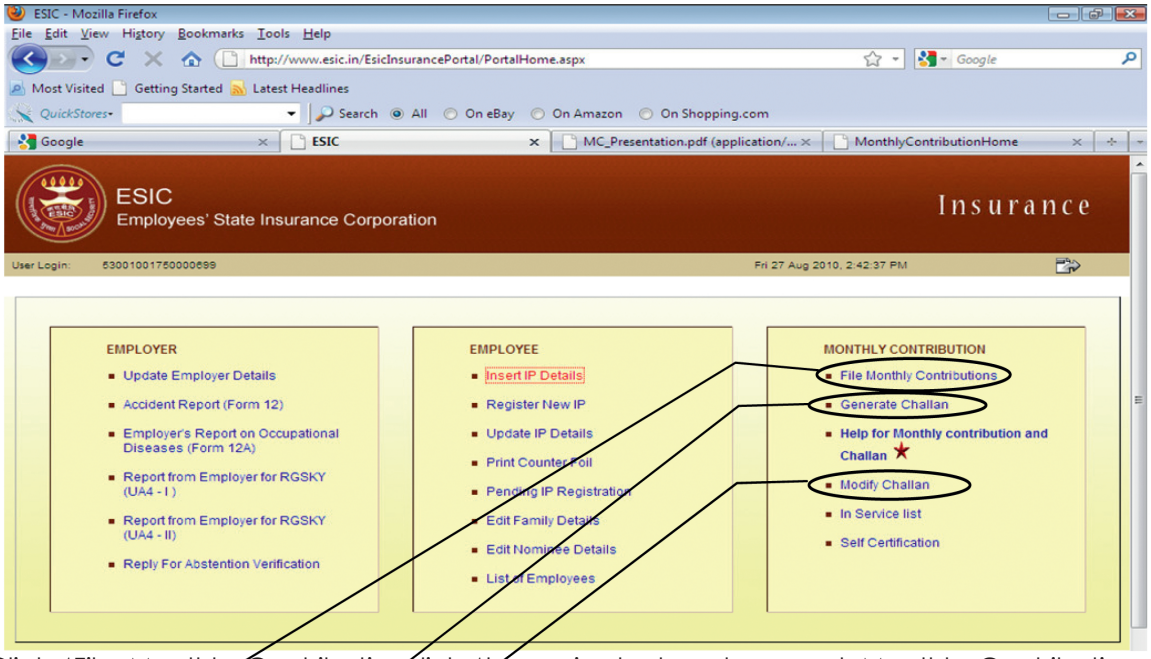
• Enter username and password and click " Login" button. It will redirect to Employer Landing Page.



STEPS TO DO BEFORE SUBMITTING MONTHLY CONTRIBUTION AND CHALLAN GENERATION→

- Ensure all existing IP's having Insurance No. are registered for and mapped to the
- employer , if not listed and then Click "Insert IP Details" in Employer Landing page.
- Ensure those employees(New Joinings) entering insurable employment for the first time, for filling Declaration Form , click " Register New IP" in Employer Landing Page for generating Insurance No./TIC. Fill all the required fields in Employees Registration Screens in Employment Registration Screens.
- In case of Inter Region Migration of an IP from one region to another. Click "Register New IP" . There will be an option in the screen "Is IP already registered", then select option "Yes" and fill all required fields and Submit.
- Mandatory fields are marked in RED asterisk (*) and must be filled.
- If all Employees inserted/registered then Click "File Monthly Contributions" LINK in the Employer Landing Page shown in next SCREEN.

EMPLOYER LANDING PAGE→



- Click 'File Monthly Contribution link 'to navigate to subsequent Monthly Contribution page, Monthly Contribution

  Details home page and Payment Details homepage for entering and uploading the due contribution.
- Click on 'Generate Challan link' redirects to Monthly Contribution page
- Click on 'Modify Challan link' redirects to Monthly Contribution > View History page.

MONTHLY CONTRIBUTION PROCESSING→

In order to process the payable contribution, provide the basic information like Contribution Period, type of contribution.

We have two option for filing the Contribution :-

- Through the upload excel file, for big Employers or in alternative
- Online entry of contribution of all employees.

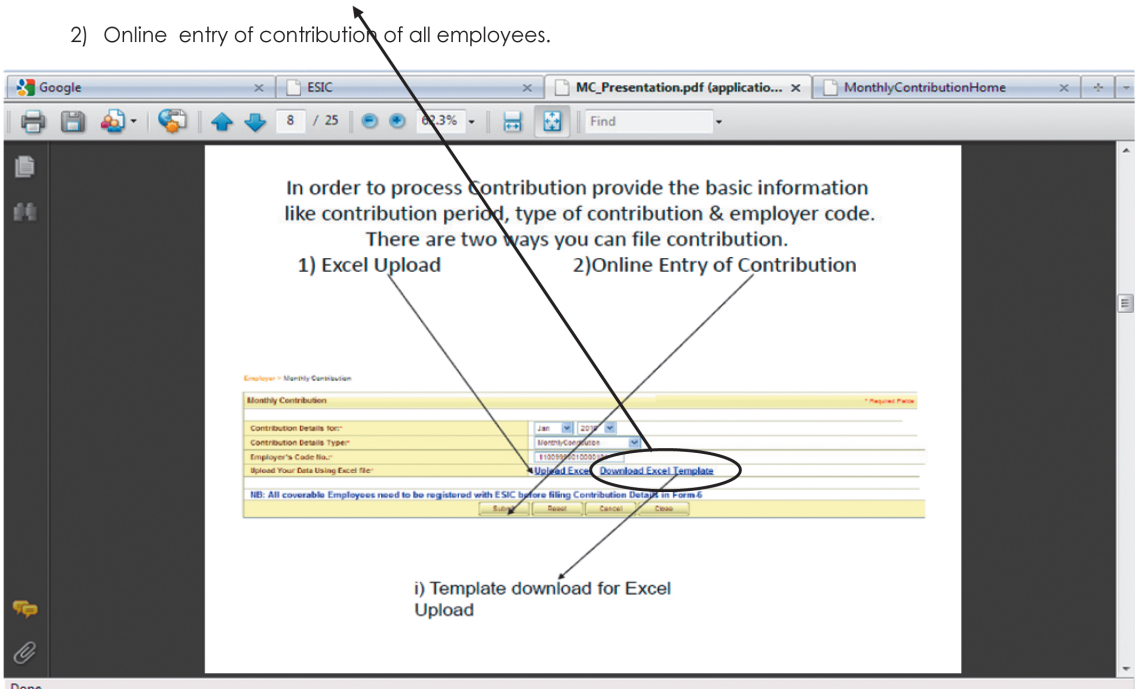
MONTHLY CONTRIBUTION PROCESSING →

In order to process the payable contribution, provide the basic information like Contribution Period, type of contribution.

We have two option for filing the Contribution :-

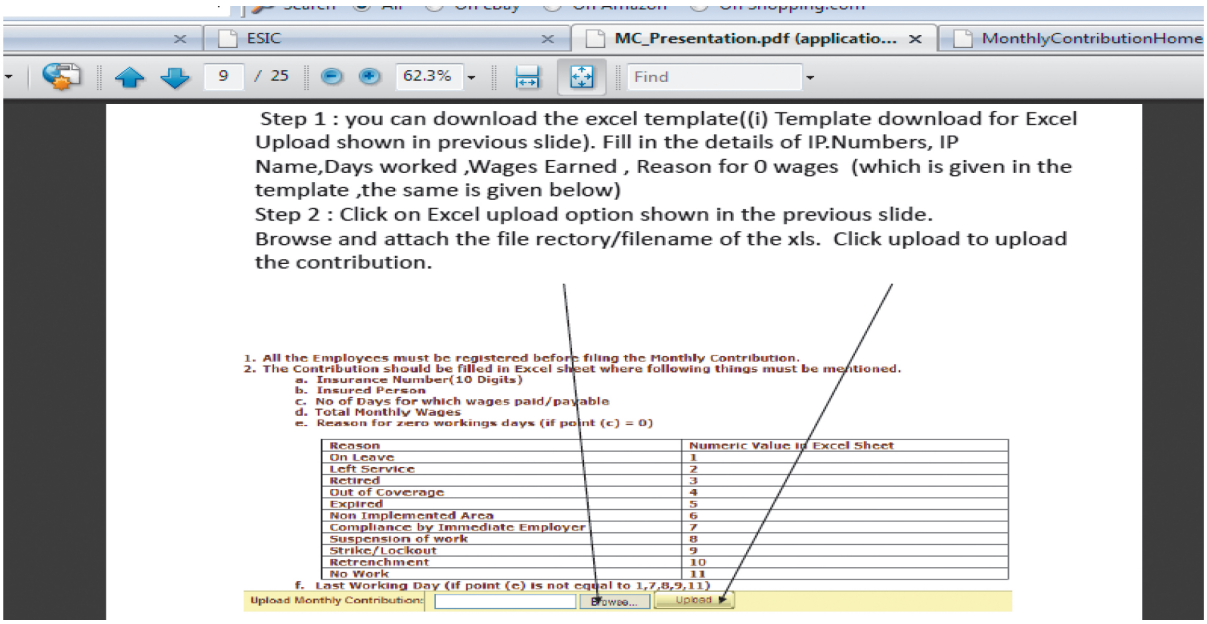
- Through the upload excel file, for big Employers or in alternative
- Online entry of contribution of all employees.

2) Online entry of contribution of all employees.



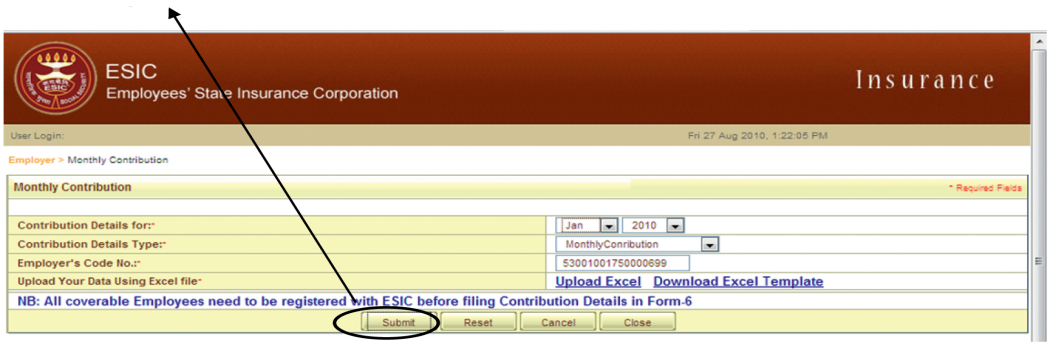
MONTHLY CONTRIBUTION PROCESSING →

Click on Browse. Browse this sheet from Desktop and click on Upload.



MONTHLY CONTRIBUTION PROCESSING →

Select Month, year and type of contribution whether Monthly Contribution or Supplementary contribution and click on "Submit" for entering online Days and Wages details of employees.



EMPLOYER > Monthly Contribution page →

Save : To save the entries in the screen.

Reset : To clear the entries in the screen.

Cancel : To cancel the entries and revert to the landing page.

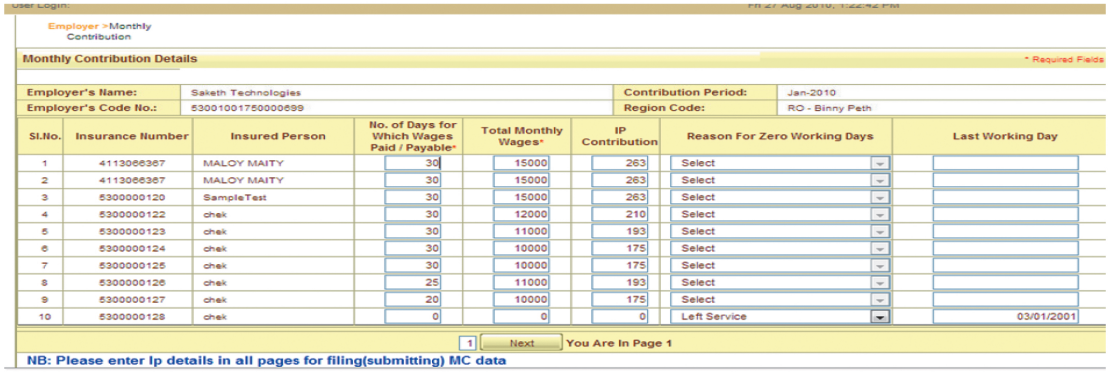
Close : To redirect to Employer landing page

Submit : For submission or uploading the data.

MONTHLY CONTRIBUTION PAYMENT DETAILS →

On selection of month and year of contribution from dropdown, following screen will be opened to fill particulars employment and payment in Form 5 maintained online.

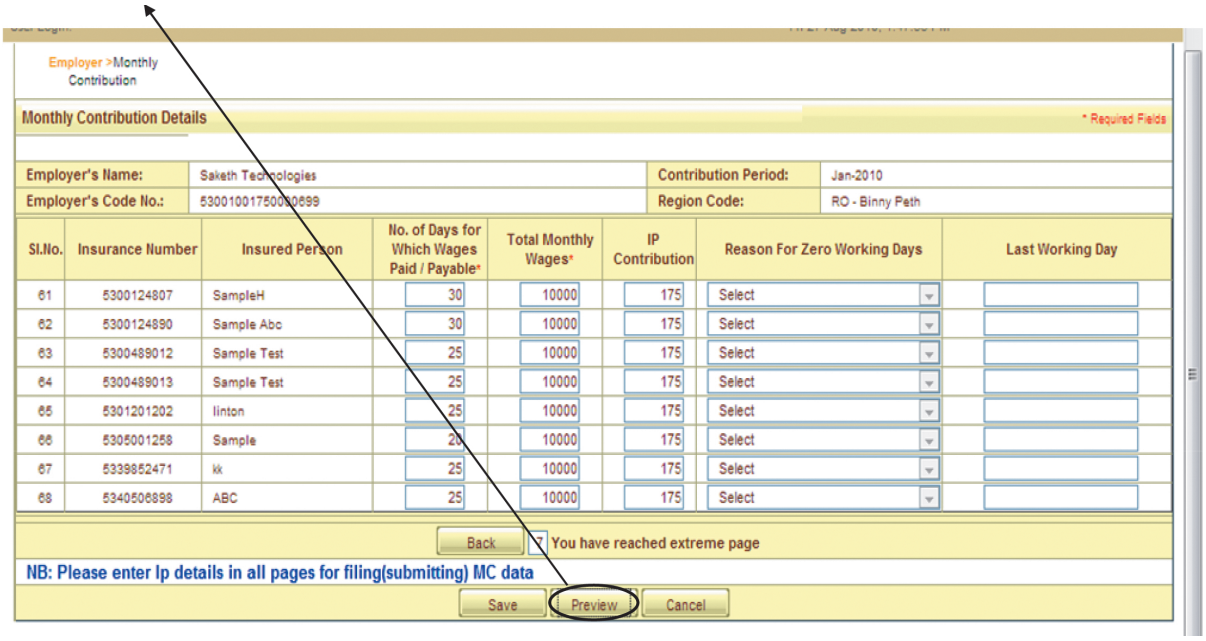
- Furnish no of days worked, wages of the employees.
- In case of left Employee, enter no of days and wages as ' 0 ' , Select Reason from dropdown and enter date of last working day.
- Click 'Submit'
- The total of Employer/Employee Contribution will be calculated by the system on the basis of input.



- EMPLOYER > Monthly Contribution > Monthly Contribution Details

MONTHLY CONTRIBUTION PAYMENT DETAILS →

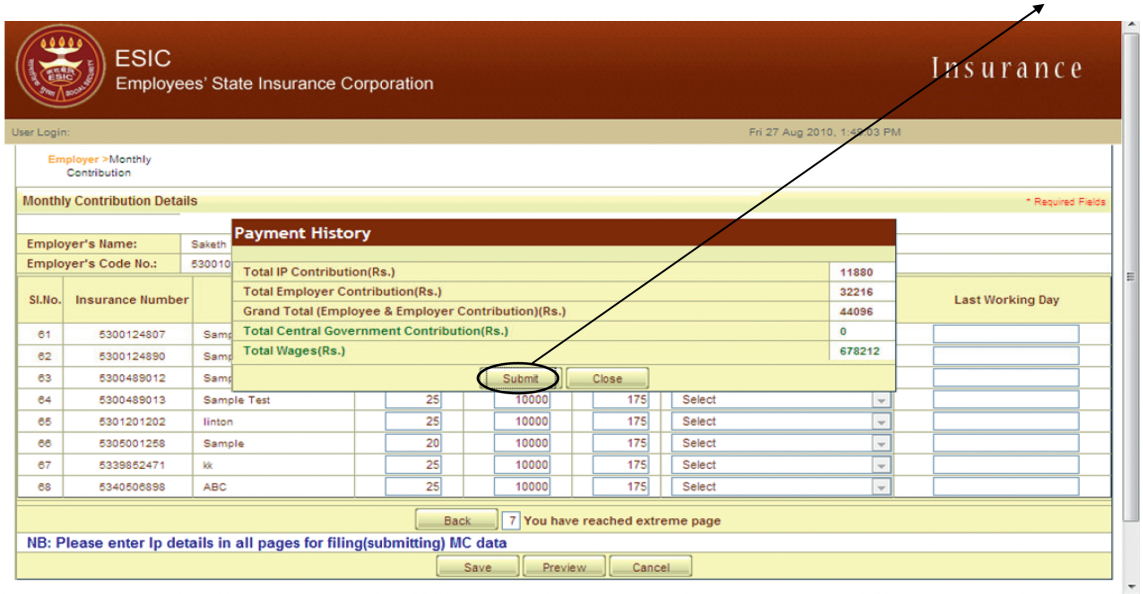
Click 'Preview' to see the details of the due Contribution payable for confirmation before generation of challan.



EMPLOYER > Monthly Contribution > Monthly Contribution Details

MONTHLY CONTRIBUTION PAYMENT CONFIRMATION →

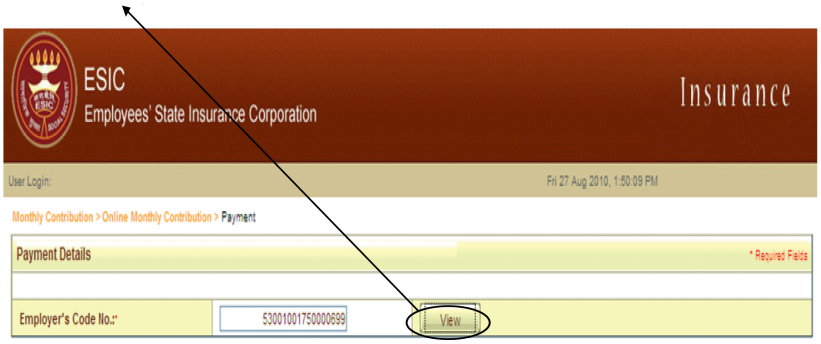
A small window will appear showing Employees contribution + Employer contribution = Total Contribution, Total wages and "SUBMIT"



- EMPLOYERR >Monthly Contribution > Monthly Contribution Details>Payment History

MONTHLY CONTRIBUTION VIEW→

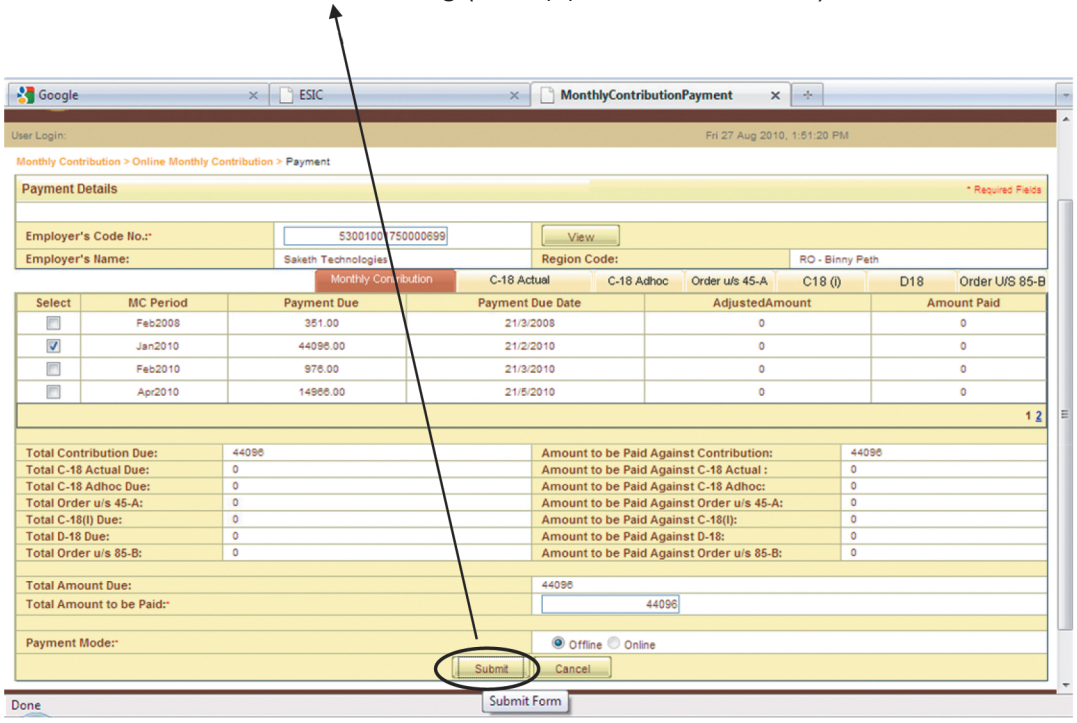
On Clicking "View ", it will redirect to Payment page.



- EMPLOYER > ONLINE Monthly Contribution > PAYMENT

SELECTION OF CONTRIBUTION MONTH FOR PAYMENT→

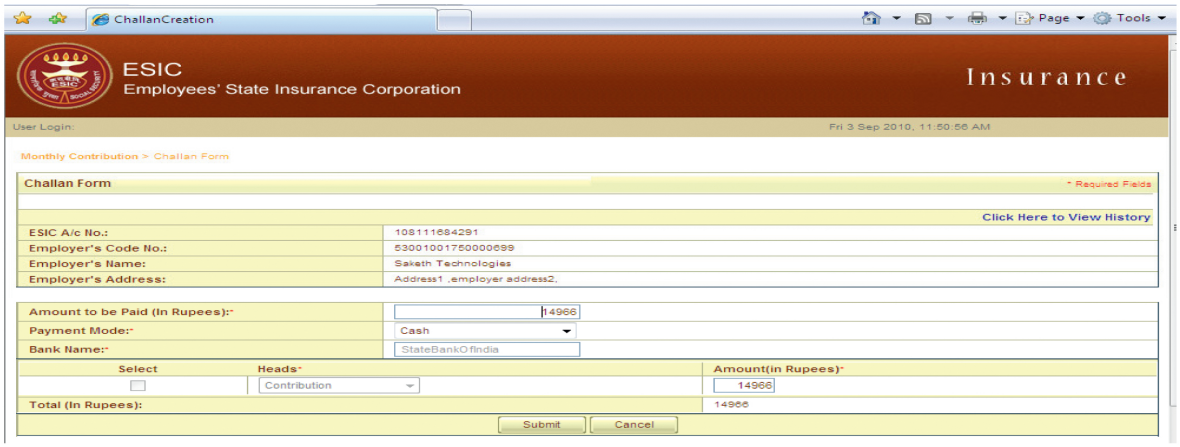
- Enter the amount to be paid in "TOTAL AMOUNT TO BE PAID" box '.
- This amount should be less or equal to amount due mentioned. This means Employer can make part payment.
- Employer should select payment mode 'Online' or 'Offline' (by default Offline).
- On Clicking 'Submit', Employer will be connected to Payment Gateway for payment using Credit/ Debit card and internet Banking (facility yet to be extended)



- EMPLOYERR > Monthly Contribution > Monthly Contribution Details > Payment > Payment Details

PAYMENT MODE SELECTION (CASH)→

- Select payment mode i.e. cash or cheque /Demand Draft from the drop down list.
- For Cash as a PAYMENT MODE, fill the amount to be paid and then SUBMIT. In this case State Bank of India will be populated automatically for depositing it in that Bank.



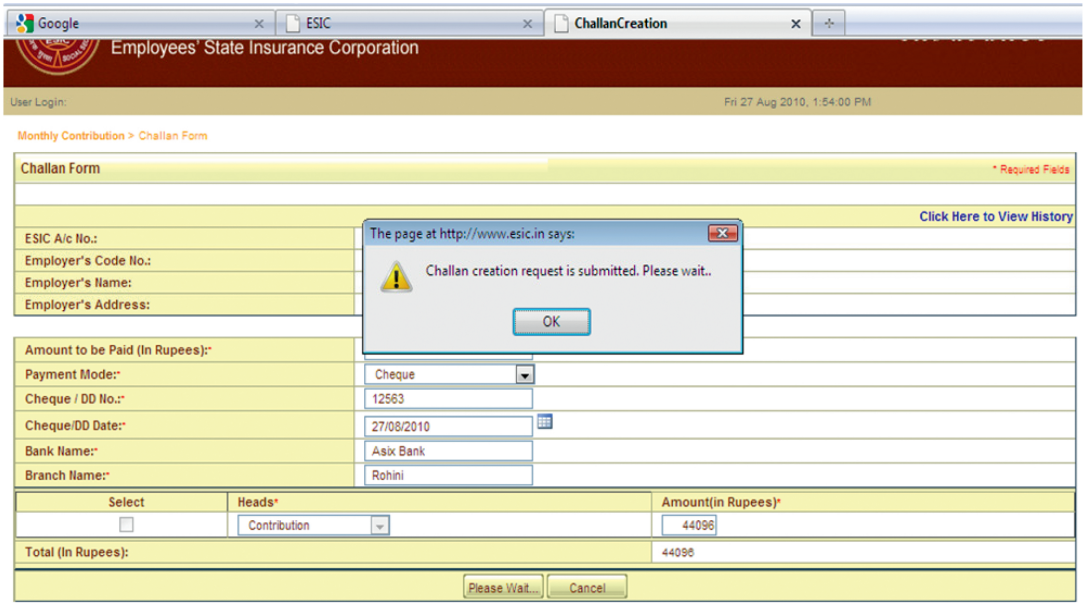
- EMPLOYERR > Monthly Contribution > Monthly Contribution Details > Payment > Challan Form

PAYMENT MODE SELECTION (CHEQUE / DEMAND DRAFT)→

- In case of Cheque/Demand Draft as PAYMENT MODE, fill the cheque/Demand Draft details as Cheque/DD No, Cheque/DD Date, drawn Bank name, Branch name.
- Click SUBMIT
- EMPLOYERR >Monthly Contribution>Monthly Contribution Details>Payment>Challan Form

CHALLAN CREATION→

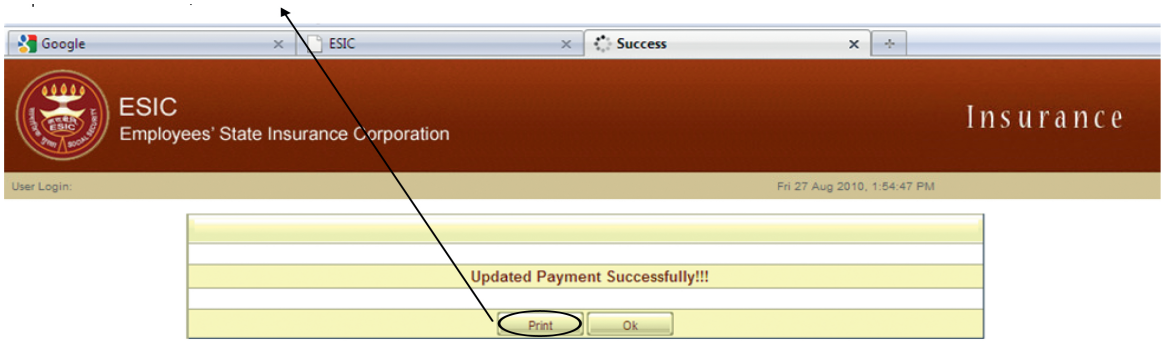
After submitting the request, it will take 2-3 seconds to process and please wait till then.



- EMPLOYERR >Monthly Contribution>Monthly Contribution Details>Payment>Challan Form

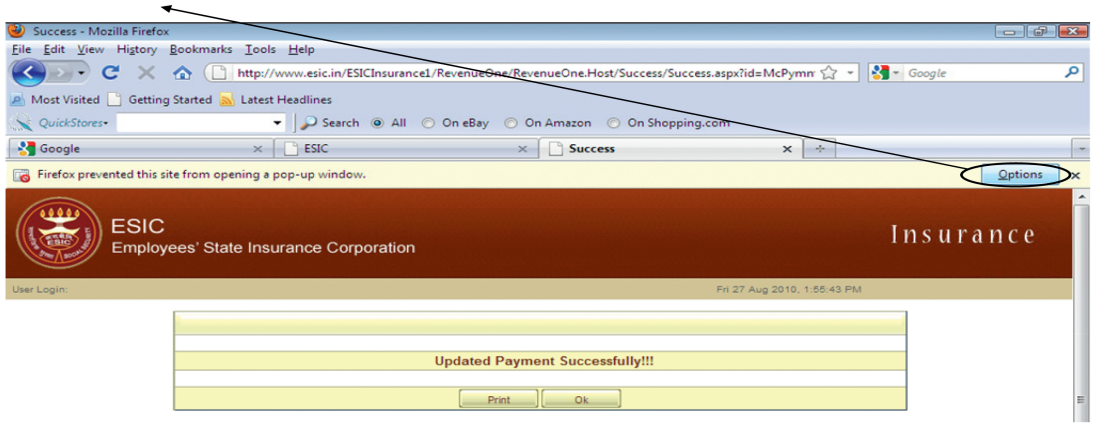
CHALLAN PRINTING →

To print the challan, click 'Print' Option.



CHALLAN PRINTING →

Click on "Option". It will direct to a pop-up window.

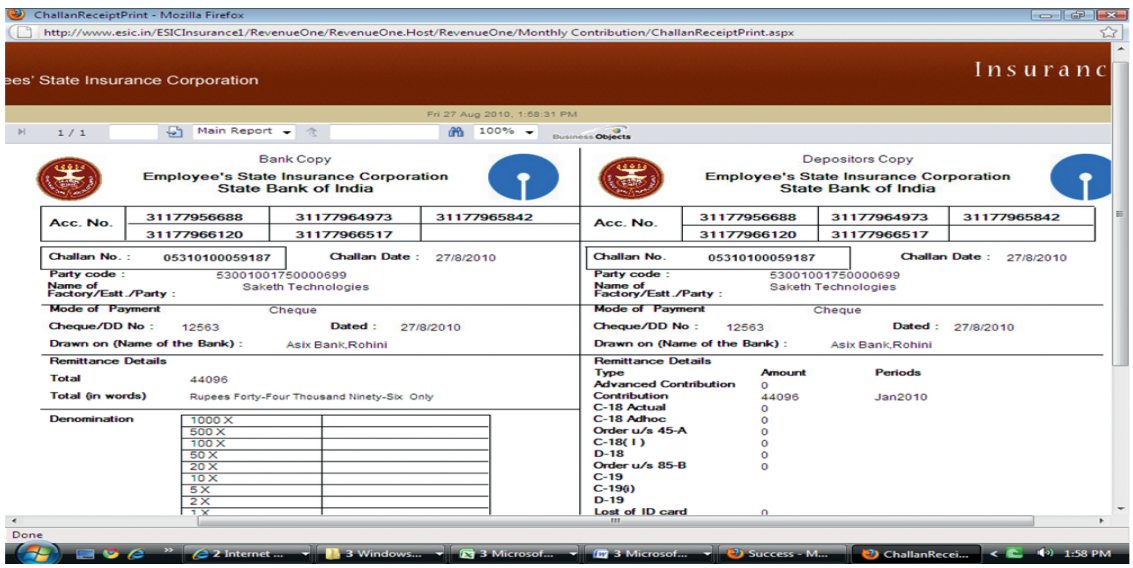


CHALLAN PRINTING →

Select "Allow pop-ups for www.esic.in" and click 'Print' Button.

CHALLAN PRINTING →

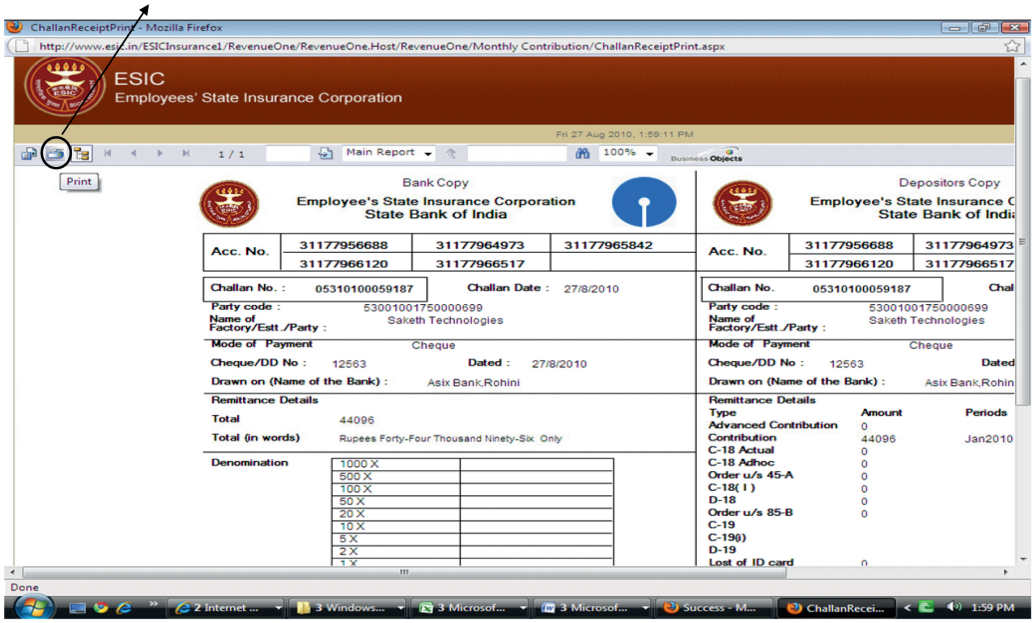
You have successfully generated the challan.



CHALLAN PRINTING→

Click on 'Export' and select the file type as "PDF".

Again click on Print then it will be converted into PDF File in Landscape mode.

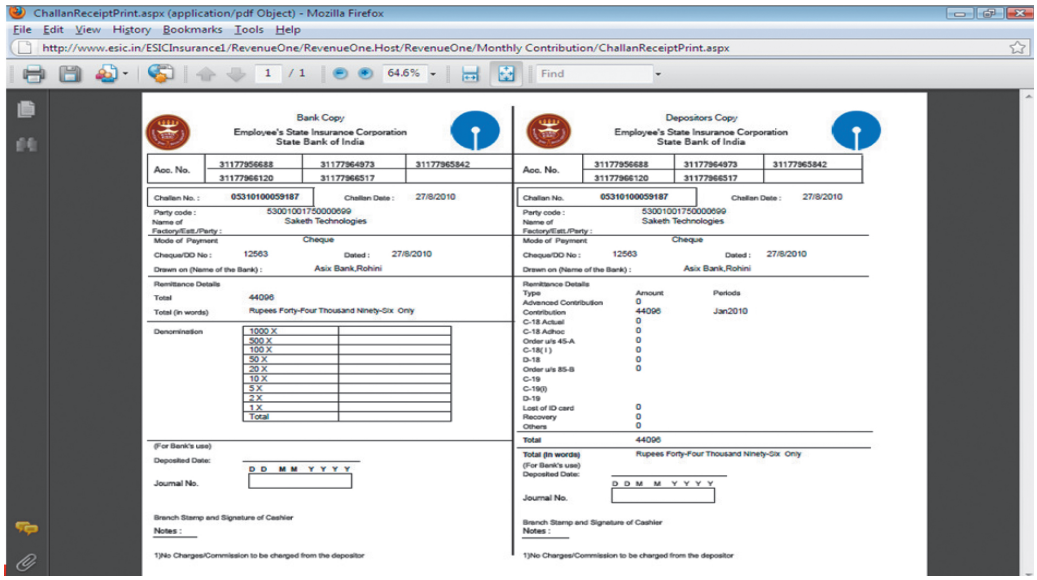


CHALLAN PRINTING→

Select 'All ' and click 'ok' to print the report.

CHALLAN PRINTING→

- The challan print is in twin (Bank Copy/Depositors Copy) for presenting it along with cash/cheque for payment before any branch of State Bank of India .
- Depositors Copy of the challan is payment instrument/receipt for further reference.
- Henceforth system generated challan will only be accepted by our Bankers.



FLOW CHART OF ACTIVITIES FOR FILING OF MONTHLY CONTRIBUTION AND CHALLAN CREATION→

PREACTIVITY→

- Inserting of existing covered employees having Insurance no. EMLOYERS->INSERT IP DETAILS
- Insertion of not already covered employees drawing wages less than ₹15000 EMLOYERS-> REGISTER NEW IPs

FILING OF MONTHLY CONTRIBUTION→

- CLICK 'Filing of Monthly Contribution Link' . EMPLOYERS->FILING OF MONTHLY CONTRIBUTION
- Select M/Y and Type of Contribution from dropdown. Entry of contribution details either online or upload. Enter no of days worked and wages paid. Enter no of days and wages as '0' and reason of leaving of employees from dropdown in ONLINE register of employees in Form 5 u/r 32(1) and 32(1A). Click 'SUBMIT'.
- Click 'preview' button to confirm correctness of total due contribution.
- Click 'Create Challan' for updating the monthly payable contribution by the employer in the system.
- Select 'View' to show the page listing Contribution History of all paid/payable dues of the Employer.
- Select 'Type of Contribution' and M/Y of Contribution and 'Submit'.
- Select Mode of Payment.
- Click 'Print' to print the challan. Click 'Option'. Select 'Allow Pop for 'www.esic.in'. Click on Export and Select the file type as 'PDF'(applicable to Internet Explorer) Again click 'Print'. Select 'ALL' and Click 'OK'.

Types of forms required to be submitted time to time→

Employees State Insurance Act, 1948 & Employees State Insurance Regulations, 1950

Sl. No	Type & Nature of Document	Description of Form	Relevant Clause	Schedule of Submission/Maintenance
1	Form I	Declaration Form	Regulation 11 & 12	To be filled in by the employee with his signature or thumb impression and submit it to the employer
2	Form I-A	Family Declaration Form	Regulation 15-A	To be filled in by the employee and submitted back to the employer, who shall forward the same to the appropriate office within 10 days from the date of submission by the employee
3	Form I-B	Changes in family Declaration form	Regulation 15-B	To be submitted by the insured person to the employer within 15 days of such changes occurring and the employer in turn would forward the same to the appropriate office within 10 days of receipt.
4	Form 3	Returns of declaration form	Regulation 14	To be sent by the employer to the appropriate office within 10 days of receipt of the filled up forms

Sl. No	Type & Nature of Document	Description of Form	Relevant Clause	Schedule of Submission/Maintenance
5	Form 4	Identity Card	Regulation 17	To be issued by the appropriate office in respect of all insured employees, and send the same to the employer, who shall issue the same to the concerned employee after obtaining the signature in the card
6	Form 4-A	Family Identity Card	Regulation 95-A	To be arranged by the appropriate office and necessary family particulars added in Form 4
7	Form 6	ESIC–Return of Contribution	Regulation 26	To be sent by the employer in quadruplicate along with receipt copies of challans to the appropriate office within 42 days of termination of related contribution period; within 21 days of permanent closure of factory; within 7 days of the date of receipt of requisition from the appropriate office
8	Form 7	Register of Employees	Regulation 32	To be maintained by the employer in respect of every employee of his factory or establishment
9	Form 8	First Certificate	Regulation 57 & 89-B	This medical certificate is to be issued by the insurance medical officer the first examination in respect of a spell of sickness or a spell of temporary disablement
10	Form 9	Final Certificate	Regulation 58 & 89-B	To be issued by the insurance medical officer, when he feels that not later than 3 days of the date of examination(other than a first certificate) the insured employee would be fit to resume duties
11	Form 10	Intermediate Certificate	Regulation 59 & 89-B	To be submitted by the insured person within 7 days (commencing from the date of first certificate) in cases wherein the final certificate is not issued within 7 days of issue of first certificate
12	Form 11	Special Intermediate Certificate	Regulation 61 & 89-B	To be furnished by the insured person in cases wherein the insurance medical officer feels that temporary disablement has continued for not less than 28 days and such disablement is likely to continue for a longer period
13	Form 12	Sickness or Temporary Disablement Benefit	Regulation 63	To be submitted by the insured person desirous of claiming sickness or temporary disablement benefit to the appropriate local office by post or otherwise alongwith appropriate medical certificate

Sl. No	Type & Nature of Document	Description of Form	Relevant Clause	Schedule of Submission/Maintenance
14	Form 12-A	Maternity Benefit for Sickness	Regulation 89-B	To be submitted by every insured women claiming maternity benefit in case of sickness arising out of pregnancy, confinement, permanent birth of child or miscarriage to local appropriate office by post or otherwise
15	Form 13	Sickness or Temporary Disablement Benefit or Maternity Benefit for sickness	Regulation 63 & 89-B	To be submitted by the insured person or insured women desirous of claiming sickness or temporary disablement benefit to the appropriate local office by post or otherwise alongwith appropriate medical certificates
16	Form 13-A	Maternity Benefit for sickness	Regulation 89-B	To be submitted by every insured women claiming maternity benefit in case of sickness arising out of pregnancy, confinement, premature birth of child or miscarriage to local appropriate office by post or otherwise
17	Form 14	Sickness or Temporary Disablement Benefit or Maternity Benefit for sickness	Regulation 63	To be submitted by the insured person or insured women desirous of claiming sickness or temporary disablement benefit to the appropriate medical certificate
18	Form 14-A	Maternity Benefit for sickness	Regulation 89-B	To be submitted by every insured women claiming maternity benefit in case of sickness arising out of pregnancy, confinement, premature birth of child or miscarriage to the local appropriate office by post or otherwise
19	Form 15	Accident Book	Regulation 66	To be maintained by the employer in which appropriate particulars of any accident causing personal injury to an insured person may be entered and preserved every suck book for a period of five years.
20	Form 16	Accident Report from Employer	Regulation 68	To be furnished by the employer to the nearest local office and to the nearest insurance medical officer immediately if the injury is serious
21	Form 17	Dependent's Benefit – Death Certificate	Regulations 79 & 95-C	To be issued free of charge by the Insurance Medical attending the disabled person at the time of his death
22	Form 18	Dependent benefit- Claim Form	Regulation 80	To be submitted by the dependent or dependents concerned or by the legal representative of the insured member with all supporting documents to the appropriate local office by post or otherwise

Sl. No	Type & Nature of Document	Description of Form	Relevant Clause	Schedule of Submission/Maintenance
23	Form 18-A	Dependent's Benefit- Claim Form for periodical Payments	Regulation 83-A	To be submitted by the dependent whose claim for dependent's benefit is admitted, to the local appropriate office except in the case of first and final payments
24	Form 19	Maternity Benefit –Notice of Pregnancy	Regulation -87	To be submitted by an insured women before confinement to the local appropriate office
25	Form 20	Maternity Benefit – Certificate of Pregnancy	Regulation 87	To be submitted by an insured women before confinement to the local appropriate office
26	Form 21	Maternity Benefit- Certificate of Expected Confinement	Regulation 88	To be submitted by every insured women claiming maternity benefit before confinement not earlier than 15 days before the expected date of confinement
27	Form 22	Maternity Benefit- Claim Form	Regulation 88 & 89	To be submitted by every insured women to the local appropriate office stating therein the date on which she ceases to work for remuneration and if the insured woman is claiming maternity benefit for miscarriage the claim form ought to be submitted within 30 days of the date of miscarriage
28	Form 23	Maternity Benefit – Certificate of Confinement or Miscarriage	Regulation 88 & 89	To be submitted by every insured women within 30 days on which her confinement takes place to the local appropriate office
29	Form 24	Maternity Benefit- Notice of Work	Regulation 91	To be submitted by every insured women who has claimed maternity benefit, if she does work for remuneration on any day during the period for which maternity benefit would be payable to her
30	Form 24-A & 24-B	Maternity Benefit after the death of an insured woman leaving behind the child / Maternity Benefit- Death Certificate	Regulation 89-A	To be submitted by the nominee or legal representative of the insured woman to the local appropriate office, a claim for maternity benefit within 30 days of the death of the insured women, together with a death certificate in 24-B
31	Form 25	Claim for Permanent Disablement Benefit	Regulation 76-A	To be submitted by an insured person declared as permanently disabled by a Medical Board to the local appropriate office by post or otherwise
32	Form 25-A	Funeral Expenses Claim Form	Regulation 95-E	To be submitted by the claimant entitled, to the local appropriate office and in case of a minor, by his guardian and the form ought to be submitted with all supporting documents

Sl. No	Type & Nature of Document	Description of Form	Relevant Clause	Schedule of Submission/Maintenance
33	Form 26	Certificate for permanent disablement benefit	Regulation 107	To be submitted by every person whose claim for permanent disablement has been admitted at six monthly intervals, a certificate attested by such authority as may be specified by the director general
34	Form 27	Declaration & Certificate for Dependent's Benefit	Regulation 107-A	To be submitted by every person whose claim for dependent's benefit has been admitted at six monthly intervals, duly attested by such authority as may be specified by the director general
35	Form 28	Abstention Verification	Regulation 52-A	To be furnished by every employer to the appropriate office, such particulars & information in respect of abstention of an insured person from work for which sickness benefit or disablement benefit for temporary disablement have been claimed or paid
36	Form 28-A	Abstention Verification	Regulation 52-A	To be furnished by every employer to the appropriate office, such particulars & information in respect of abstention of an insured person from work for which maternity benefit has been claimed or paid

UNIT - 21

E-FILLING OF RETURN – PROVIDENT FUND

CENTRAL GOVERNMENT CONTRIBUTION →

In exercise of powers conferred under Section 6A of the Employees' Provident Funds & Miscellaneous Provisions Act, 1952, the Central Government formulated the Employees' Pension Scheme, 1995. The benefits under the Scheme are paid out of the Employees' Pension Fund into which the employer and the Central Government contribute @ 8.33% and 1.16% of the wages respectively subject to a wage ceiling of ₹6,500/-

This act is applicable to employees drawing pay not more than ₹ 6,500 pm. But at the time of registration the same employee pay should not exceed ₹ 5,000. This act deals with:

- The Employees' Provident Fund Schemes, 1952,
- The Employees' Pension Scheme, 1995, and
- The Employees' Deposit linked Insurance Scheme, 1976

APPLICABILITY →

- To every establishment which is a factory engaged in any industry specified in Schedule 1 and in which 20 or more persons are employed, and
- To any other establishment employing 20 or more persons or class of such establishments which the CG by notification on the official gazette specifies in this behalf.

NON-APPLICABILITY →

- Establishment registered under the Co-operative Societies Act, 1912 or under any other law for the time being in state relating to cooperative societies, employing less than 50 person without the aid/help of power,
- Establishment belonging to CG or SG whose employees are entitled to the benefit of these provident and pension funds in accordance with any scheme or rule framed by Central or State Government governing such benefits,
- Establishment belonging to Provincial or State Act whose employees are entitled to the benefit of these provident and pension funds in accordance with any act governing such benefits,

Note: If once such establishment falls within this act, then the act will apply to such establishment even if the number of employee falls below 20.

The Employees Provident Fund Schemes, 1952 →

This act has been passed by Central Government. This fund is administered by Central Board which is administered by Board of Trustees.

Whether Voluntary Coverage under this scheme is allowed →

- The establishment is allowed the coverage under the provisions of the Act on voluntary basis with the consent of majority of the employees.

Employee entitled and required to join Provident Fund →

- Every employee employed in or in connection with the work of a factory or establishment shall entitle and required to become a member of the Fund from the date of joining the factory or establishment.

The term employee includes the following persons also →

- Who is employee for wages in any kind of work manual or otherwise, in or in connection with the work of an establishment and who gets wages directly or indirectly from the employer and
- Includes any person employed by or through a contractor in or in connection with the work of the establishment

Thus the term "employee" includes →

- Employed by or through the contractor in or in connection with the work of the establishment
- Engaged as an apprentice, not being an apprentice under the Apprentices Act, 1961

Basic salary →

- Equal or Less than Rs 6500/pm COMPULSORY contribution in PF
- More than ₹ 6501/pm OPTIONAL to become member of the PF

Where wages or salary or pay consists of →

- Basic Salary or Wages
- Dearness Allowances
- Cash value of food concessions
- Retaining allowances
- Leave encashment

Contribution→

For Employees'→

Contribution	Minimum	Maximum
Towards PF	12% of the pay	100% of the Pay

For Employer's →

Contribution	Minimum	Maximum
Towards PF	12% of the pay	12% of the Pay

Further the employer's contribution should be divided as follows →

- Pension Fund (EPS)- 8.33% of Pensionable Salary
- Pensionable Salary: Pay or ₹ 6500/- whichever is less
- Provident Fund – 3.67% (12%-8.33%)

The rate of contribution is 10% in the case of following establishments →

- Any covered establishment with less then 20 employees, for establishments cover prior to 22.9.97.
- Any sick industrial company as defined in clause (O) of Sub-Section (1) of Section 3 of the Sick Industrial Companies (Special Provisions) Act, 1985 and which has been declared as such by the Board for Industrial and Financial Reconstruction,
- Any establishment which has at the end of any financial year accumulated losses equal to or exceeding its entire net worth
- Any establishment engaged in manufacturing of (a) jute (b) Breed (d) coir and (e) Guar gum Industries/ Factories.

Note: The contribution under the Employees' Provident Fund Scheme by the employee and employer will be as under with effect from 22.9.1997.

Due Date →

- Employer is required to pay, amount received from employee, on or before 15th of the following month (plus Grace period of 5 days), i.e. contribution of Oct before 15th November.
- By separate Bank drafts or cheques on account of contributions and administrative charge.

What if amount of PF paid after due date →

Penalty will charge at the time of PF Inspection. At the time of inspection the record, E.O (Enforcement Officer) ask you about to make the record of PF Challan contribution under different account LIKE A/C-1,10,2,21 AND 22. and date of deposit challan and Clearance date by Bank.....and if challan clear after the Due date then interest will charge by E.O under PF 7A AND 14 B (INTREST AND DAMAGES)

DAMAGES →

- For 0 — 2 months delay - @ 5 % p.a.
- For 2 — 4 months delay - @10 % p.a.
- For 4 — 6 months delay - @ 15 % p.a.
- For delay above 6 months - @ 25 % p.a. (subject to a maximum of 100%)

INTEREST →

- 12 % per anuunm

EXAMPLE →

- PF challan last date is 15 of every month and if it is not cleared till 15th of the same u will get 5 days grace period

If it cleared on 20th → → No penalty and interest

If it clear on 21th → → 6 days penalty and interest

Accounting Year under PF act →

- Accounting year is from March to February.

Procedure of Application →

- PF form is to be filled up along with incorporation documents, MOA, AOA, PAN, Address Proof; etc as before 30 days from the date such act becomes applicable on the establishment.

Procedure for PF registration →

The following forms are to be filed for registering the establishment:

- A Detailed Application for termed as — Performa for coverage
- Form 5 A with Annexure I

Information required for filling up forms →

- Name of The Company
- Postal Address, Telephone No and Email Address
- Details of Director/ Managing Director/ Partners – Address, Ph. No, email ID
- Details of Authorized Signatory (in case whose is signing in the place of Director)
- Nature and Date of Commencement of Business

- Date of Joining of Employees, Father Name, DOB
- Salary, PF Statement and Bank Account Details of the Company

Documents required for filling up the Forms →

- Incorporation Certificate of Company in case of private limited company and Certificate of Registration of Firm in case of Partnership Firm.
- MOA & AOA in case of Private Limited Company and Partnership Deed in case of Partnership Firm.
- Rental Agreement/ Lease Agreement of Company
- Company/ Firm PAN Card
- Address Proof of Director/Partners – Lease / Rental Agreement
- ID Proof of Director/ Partners – Pan Card / Election Card/ Passport/ Driving License
- List of Directors/ Partners
- Registration copies with other Departments like. VAT, PT, Labour dept.
- First Invoice raised from the company/ Firm
- True copy of Board resolution empowering company representatives as Authorised signatories Once

Note: Documents are filed the PF Authorities carry out a physical inspection of the premises and verify all original documents. On satisfaction, the business is granted with a PF allotment letter.

The Employees' Pension Scheme, 1995 →

- The purpose of the scheme is to provide for:
- Superannuation pension
- Retiring Pension.
- Permanent Total disablement Pension
  - **Superannuation Pension:** Member who has rendered eligible service of 20 years and retires on attaining the age of 58 years.
  - **Retirement Pension:** member who has rendered eligible service of 20 years and retires or otherwise ceases to be in employment before attaining the age of 58 years.
  - **Short service Pension:** Member has to render eligible service of 10 years and more but less than 20 years.

Government has introduced this scheme under section 6A, to CLAIM this →

- Have attained 58 years of age, or
- Retirement, or
- Permanent total disablement, or
- Children pension, or
- Orphan pension

Eligibility to enjoy pension scheme →

Employee has to complete membership of the Fund for 10 Years i.e. continuous service.

Meaning of continuous service of ten years →

Example, an employee who has worked with:-

X company 3 years, resigned

Y Company 2 years, resigned

Establishment for 5 years

But during these 10 years of service he has not withdrawn but transferred his Employee pension fund, and then we say continuous service of ten years.

The Government accounts in which the PF dues are required to be deposited →

The PF dues are required to be deposited as follows:

- 12% of the Pay, Employees Provident Fund Contribution – A/c No. – 1
- Voluntary Provident Fund Contribution – A/c No. – 1
- 3.67% of the employer contribution, Employer Provident Fund, – A/c No. – 1
- 8.33% of the Pensionable Salary (EPS)-A/c No. – 10
- 1.10% of the Pay, PF Admin. Charges-Minimum ₹ 5/-pm, A/c No. – 2
- 0.50% of Pensionable Salary for EDLI contribution-A/c No. – 21
- 0.01% of Pensionable Salary for EDLI administrative charges – Minimum ₹ 2/-pm., A/c No.–22

Filing of Return and Create Challan Online →

Background →

- PF Organization in India has taken the much awaited step of going online for return filing and related activities.
- W.e.f. 1st April'2012 (March paid in April) EPF return can be filed online
- Similarly, Challan can be generated online and also paid online
- This online service has been named as ECR, Electronic Challan Cum Return
- This is mandatory for each employer (covered under PF)
- Employer needs to get itself registered to avail this facility
- For employee, there is already an online facility to track their claim status and check their EPF Balance

Benefits to Employer →

- No paper return to be prepared and submitted to EPFO
- No need to submit other return viz Form 5, 10, 12A, 3A and 6A
- Employers will get the confirmation of payment through SMS instantly
- This contribution will be credited to the member's account on monthly basis
- Employers can view the annual accounts slip for accounting year 2011-2012 online
- For earlier years employers can request for the for the annual slips through this portal

Filing ECR →

Preconditions →

- The Employer has registered his/her establishment on the Employer e-Sewa Portal. (Click on http://esewa.epfoservices.in/)
- The employer has downloaded the ECR file format and prepared the ECR text file.

ELECTRONIC CHALLAN CUM RETURN (ECR) FILE FORMAT (FOR EMPLOYERS) →

The Electronic Challan cum Return (ECR) will be an electronic return in plain text format and will consist of DETAILED lines (one line for each member). The separator between fields should be #~# (hash tilda hash).

Sl. No	Column Name	Column Width	Whether mandatory	Remarks
1	Member ID	Number (7)	Yes	Only account number (maximum 7 digits) Value should be > 0 Two lines with same member id will not be accepted in a single ECR text file
2	Member Name	Character (85)	Yes	No special characters other than '.' are allowed
3	EPF Wages	Number (10)	no	Numbers only, no special character and not in decimals
4	EPS Wages	Number (10)	No	Numbers only, no special character and not in decimals Wages on which Pension contribution is due. In case of the member over 58 years age, the wages should be '0' even in case there are PF wages. Also in case of employer contributing over the wage ceiling, the pension wages should be maximum ₹6500 if Pension contribution is restricted to ₹ 541.
5	EPF Contribution (EE Share) due	Number (10)	No	Numbers only, no special character and not in decimals, should be equal to or more than EPF Contribution (EE Share) being remitted. Employee share deducted and due for remittance
6	EPF Contribution (EE Share) being remitted	Number (10)	No	Numbers only, no special character, not in decimals: Employee share being remitted through this ECR
7	EPS Contribution due	Number (10)	No	Numbers only, no special character and not in decimals, should be equal to or more than EPS Contribution being remitted
8	EPS Contribution being remitted	Number (10)	No	Numbers only, no special character, not in decimals
9	Diff EPF and EPS Contribution (ER Share) due	Number (10)	No	Numbers only, no special character and not in decimals, should be equal to or more than Diff EPF and EPS Contribution (ER Share) being remitted

Sl. No	Column Name	Column Width	Whether mandatory	Remarks
10	Diff EPF and EPS Contribution (ER Share) being remitted	Number (10)	No	Numbers only, no special character, not in decimals,
11	NCP Days	Number (10)	No	Numbers only, no special character, not in decimals. Number of days in the month for which wages are not due.
12	Refund of Advances	Number (10)	No	Numbers only, no special character and not in decimals
13	Arrear EPF Wages	Number (10)	No	Numbers only, no special character and not in decimals
14	Arrear EPF EE Share	Number (10)	No	Numbers only, no special character and not in decimals
15	Arrear EPF ER Share	Number (10)	No	Numbers only, no special character and not in decimals
16	Arrear EPS	Number (10)	No	Numbers only, no special character and not in decimals
17	Father's/ Husband's Name	Character (85)	No	No special characters are allowed. Please provide only if the member has joined in the wage month. (for new member only)
18	Relationship with the Member	Character (1)	No	Relationship of the member with column 17 above. Value should be F(for father) or S (for Husband). Please provide only if the member has joined in the wage month. (for new member only)
19	Date of Birth	Date(10)	No	Valid date in dd/mm/yyyy format. Please provide only if the member has joined in the wage month. (for new member only)
20	Gender	Character (1)	No	M(Male) , F(Female) or T (Transgender). Please provide only if the member has joined in the wage month. (for new member only)
21	Date of Joining EPF	Date (10)	No	Valid date in dd/mm/yyyy format, not later than the month of ECR. Please provide only if the member has joined in the wage month. (for new member only)
22	Date of Joining EPS	Date (10)	No	Valid date in dd/mm/yyyy format, not later than the month of ECR. Please provide only if the member has joined in the wage month. (for new member only)
23	Date of Exit from EPF	Date (10)	No	Valid date in dd/mm/yyyy format, cannot be prior to date of joining. Please provide only if the member has left in the wage month. (for exiting member only)

24	Date of Exit from EPS	Date (10)	No	Valid date in dd/mm/yyyy format, cannot be prior to date of joining. Please provide only if the member has left in the wage month. (for exiting member only)
25	Reason for leaving	Character (1)	No	C (Cessation), S (Superannuation) , R (Retirement), D (Death in Service), or P (Permanent Disablement). Please provide only if the member has left in the wage month. (for exiting member only). Mandatory, if "Date of Exit from EPF" is not blank.

Sample ECR text file with three members for the month of March 2012 paid in April 2012 for establishment id DLCPM0001234000 is as follows for reference:

12#~#RANJAN#~#7000#~#6500#~#840#~#840#~#541#~#541#~#299#~#299#~#0#~#0#~#10000#~#1500#~#1000#~#500#~##~##~##~##~##~##~#20/03/2012#~#20/03/2012#~#S

13#~#BIRENDRA#~#6000#~#6000#~#720#~#720#~#500#~#500#~#220#~#220#~#8#~#0#~#0#~#0#~#0#~#0#~##~##~##~##~##~##~##~#

16#~#SHEELA#~#5000#~#5000#~#600#~#600#~#417#~#417#~#183#~#183#~#4#~#0#~#0#~#0#~#0#~#0#~#VINEET#~#F#~#05/03/1990#~#F#~#05/03/2012#~#05/03/2012#~##~##~#

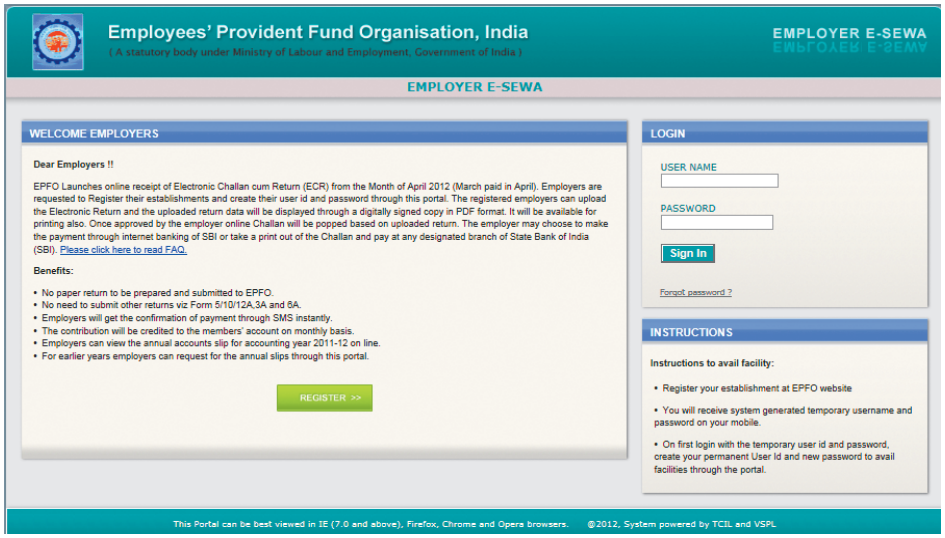
How to Prepare ECR Text file→

- Step 1: Use any Spreadsheet (OpenOffice, Excel, Lotus, etc.) for creating the member details as per the prescribed format and save the file in CSV (Comma Delimited) format.
- Step 2: Open the CSV file in any Text Editor (Notepad, Editplus, etc.) and replace all "," with "#~#". Save the file as a TXT file by using "Save as" option of the Text Editor.

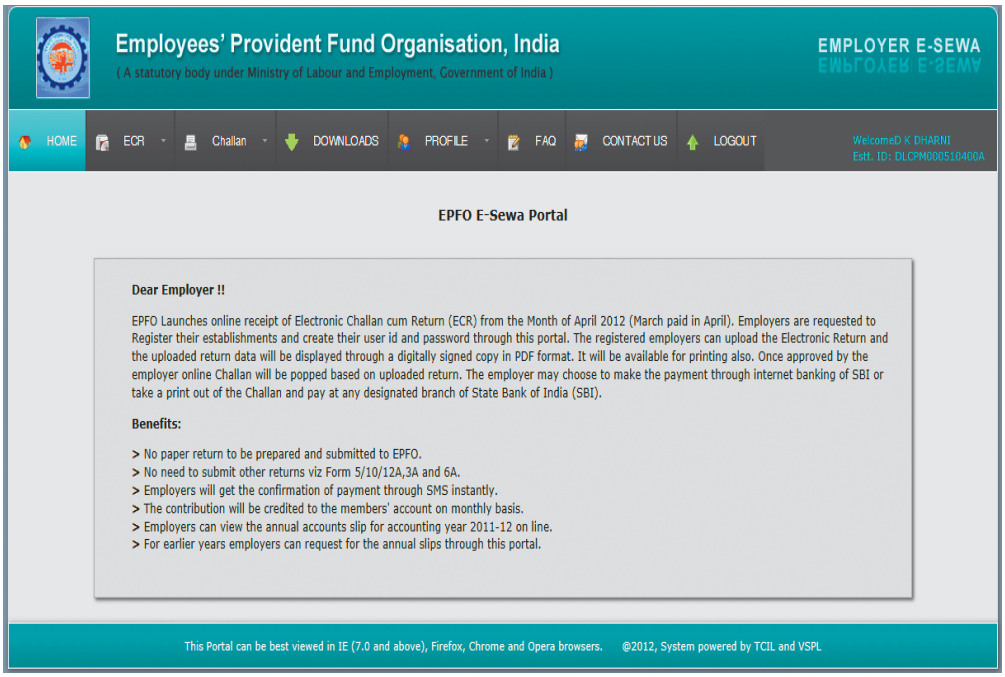
Process →

Step 1: Login to the Employer e-Sewa Portal.

Click here for Login.

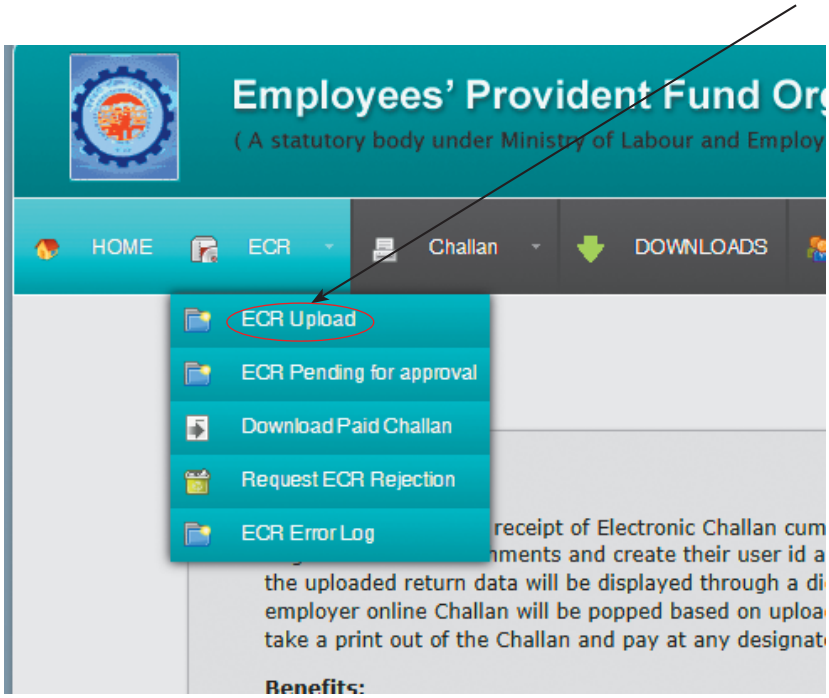


After login you will find the following screen→

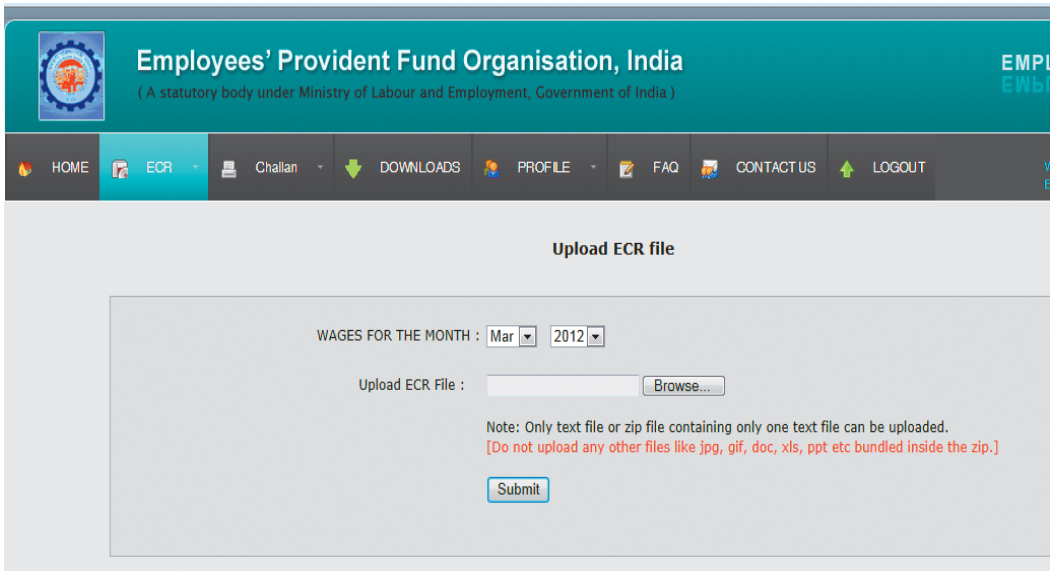


Step 2: Upload ECR→

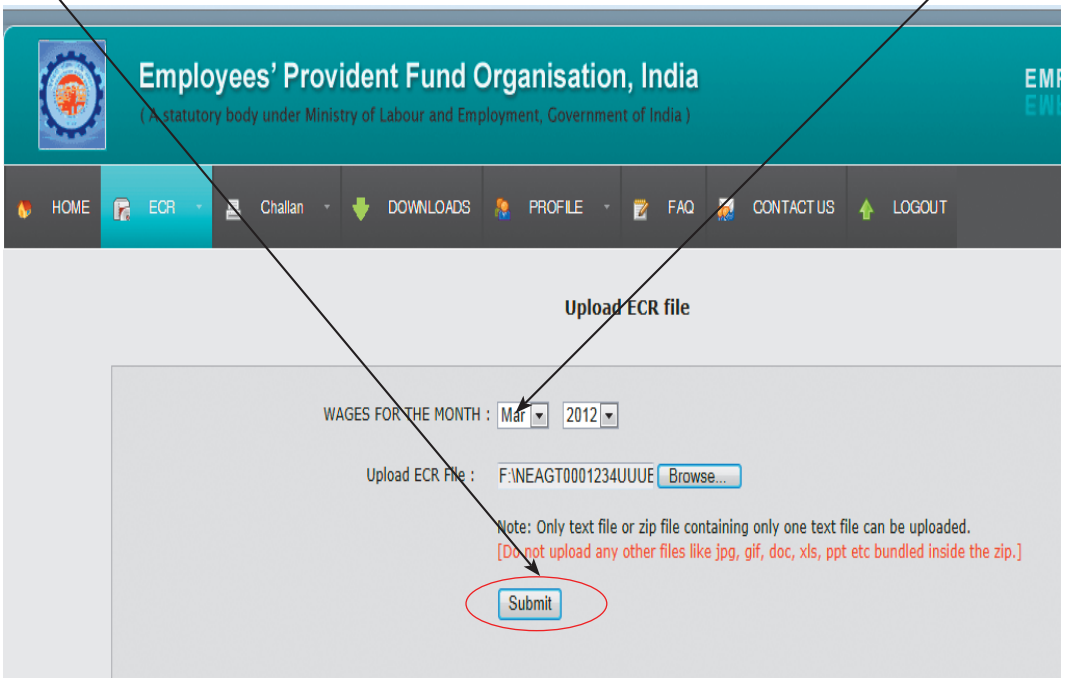
Click on ECR at the top Menu Bar. You will find the various options. Click ECR UPLOAD.



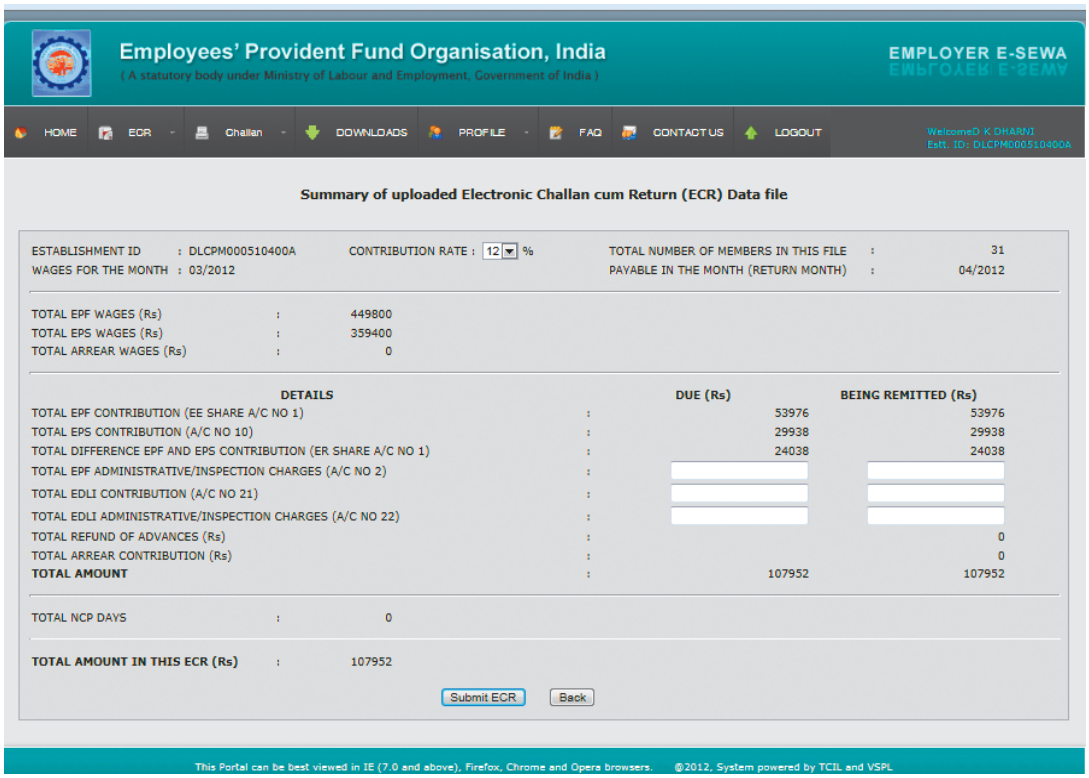
The following screen will open →



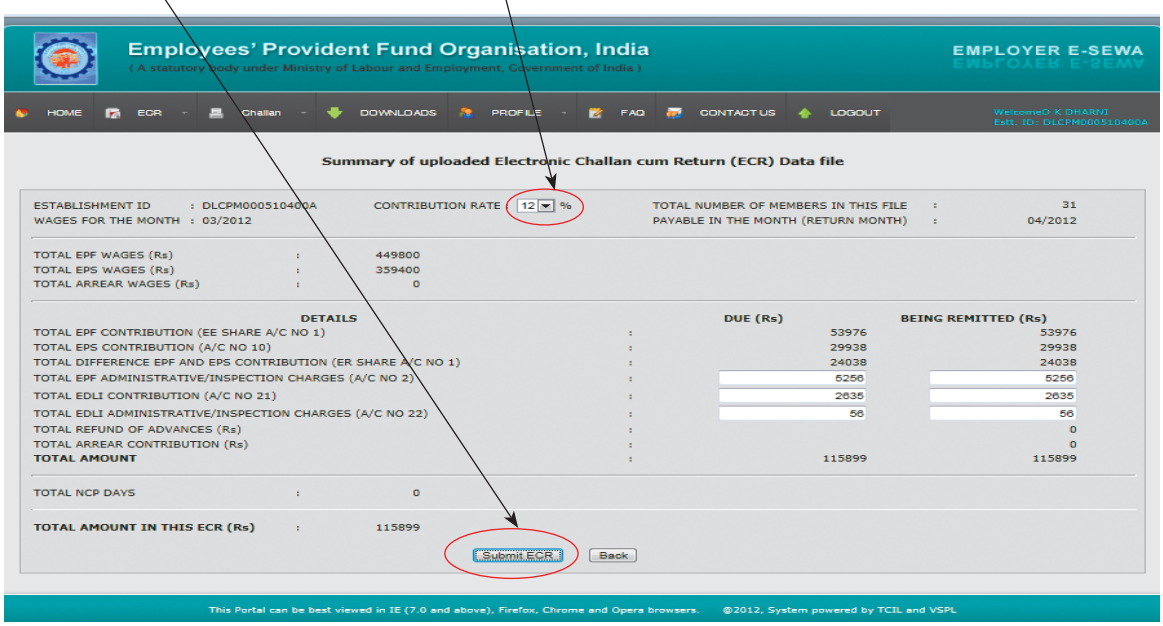
Select the text file you have to upload from the location where you have saved it. Check the Wage Month and year for which you are going to upload the ECR. Select the correct Wage **Month**/Year and click **SUBMIT** button.



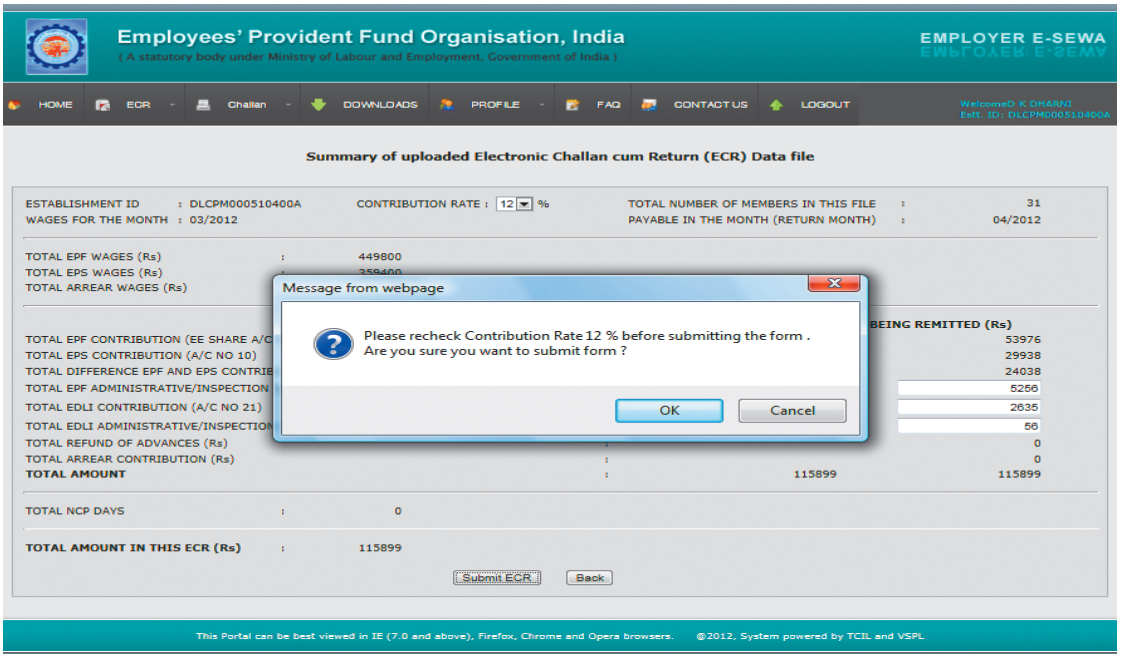
If your text file has been prepared correctly, the Summary sheet as follows will appear.



Enter the additional details regarding EDLI and EPF/EDLI Administrative and Inspection charges. Check the Contribution rate also. By default it is **12%.** If applicable for your establishment, you can change it to 10%. Click **SUBMIT** ECR button.



An alert will appear to confirm the Contribution rate. Click OK and again click SUBMIT ECR button.

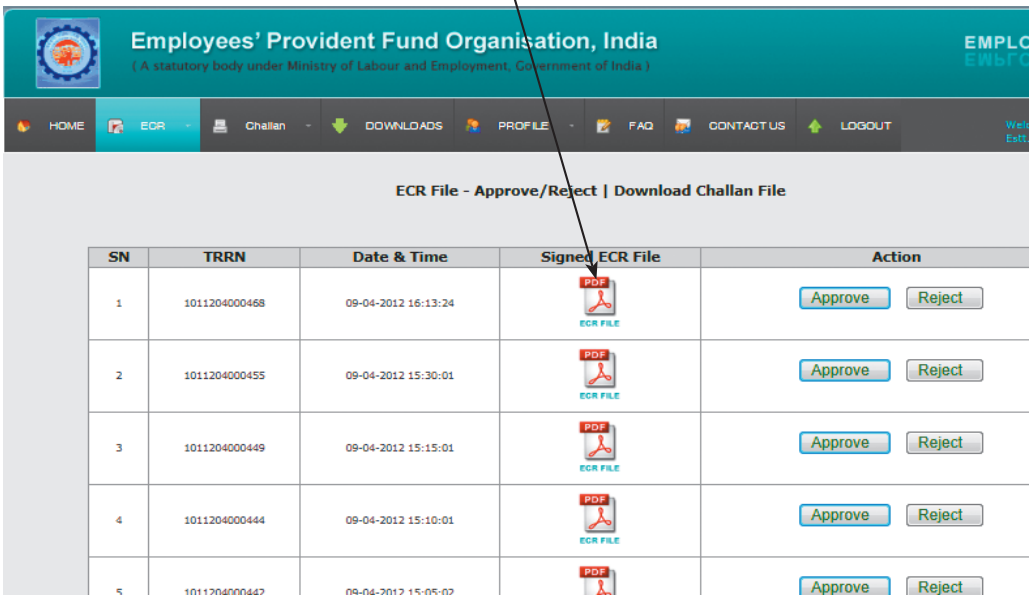


Step 3: Approve ECR →

A digitally signed PDF file with date and time of upload will appear on the screen.

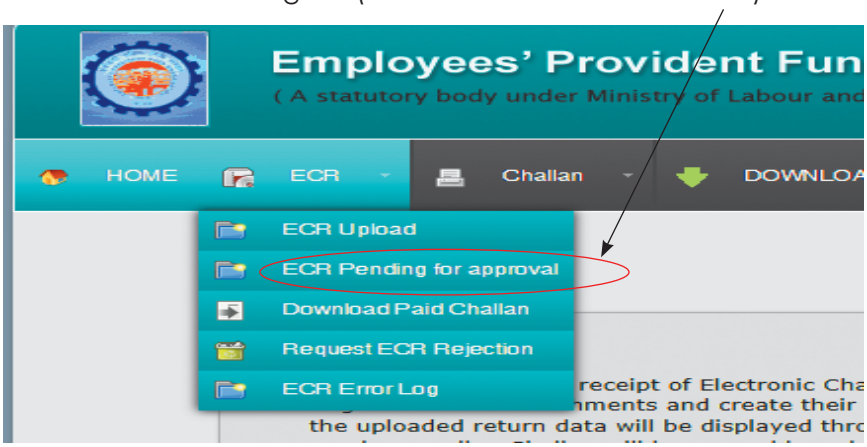
Note: In case the number of members in the ECR file is more than 200, please wait till you get an SMS alert to view/download the digitally signed **PDF file**.

Click on the PDF file icon to download the file and verify the data with the data of the ECR text file uploaded by you.



Note: The PDF file that is displayed is digitally signed by EPFO for security purpose and no signature is required.

This step is also available at the following link (ECR PENDING FOR APPROVAL)



The digitally signed PDF will look like the following screens.

EMPLOYEES' PROVIDENT FUND ORGANISATION, DELHINORTH
ELECTRONIC CHALLAN CUM RETURN (ECR)
FOR THE WAGE MONTH OF (03/2012) AND RETURN MONTH (04/2012)

ESTABLISHMENT ID : DLCPM0005104O0A
NAME OF ESTABLISHMENT : Establishment for live testing

Employer E-Sewa
ECR UPLOADED 09/04/2012 16:13:23

PART A-MEMBERS' WAGE DETAILS

Member Id	Member Name	EPF Wages	EPS Wages	EPF Contribution (EE Share) due	EPF Contribution (EE Share) being remitted	EPS Contribution due	EPS Contribution being remitted	Diff EPF and EPS Contribution (ER Share) due	Diff EPF and EPS Contribution (ER Share) being remitted	NCP Days	Refund of Advances
0006533	MANILAL	5500	0	660	660	0	0	660	660	0	0
0006732	KANTIBHAI	6000	0	720	720	0	0	720	720	0	0
0007003	GIRISHKUMAR	6200	0	744	744	0	0	744	744	0	0
0007032	BHIMRAO	6300	0	756	756	0	0	756	756	0	0
0007064	VILAS	6400	0	768	768	0	0	768	768	0	0
0007107	MORLIDHAR	6600	0	792	792	0	0	792	792	0	0
0007145	BABULAL	5800	0	696	696	0	0	696	696	0	0
0007162	NARSHIHBHAI	4900	0	588	588	0	0	588	588	0	0
0007215	ISUDAS	4700	4700	564	564	392	392	172	172	0	0
0007216	JETHABHAI	3500	3500	420	420	292	292	128	128	0	0
0007221	DAHYABHAI	6500	6500	780	780	541	541	239	239	0	0
0007226	PRIYESH	8200	6500	984	984	541	541	443	443	0	0
0007231	JIGNESHKUMAR	8400	8400	1008	1008	700	700	308	308	0	0
0007236	GAURAV	6500	6500	780	780	541	541	239	239	0	0
0007241	KOMALBEN	25000	6500	3000	3000	541	541	2459	2459	0	0
0007246	JIGNESHKUMAR	29000	6500	3480	3480	541	541	2939	2939	0	0
0007251	ANKITKUMAR	30000	30000	3600	3600	2499	2499	1101	1101	0	0
0007256	RAJENDRASINH	52000	52000	6240	6240	4332	4332	1908	1908	0	0
0007261	HIRENSINH	53000	53000	6360	6360	4415	4415	1945	1945	0	0
0007266	HITESH	54000	54000	6480	6480	4498	4498	1982	1982	0	0
0007271	TEJASKUMAR	55000	55000	6600	6600	4582	4582	2018	2018	0	0
0007276	JAIMIN	56000	56000	6720	6720	4665	4665	2055	2055	0	0
0007311	CHANDRAKANT	1400	1400	168	168	117	117	51	51	0	0
0007316	TEJASWINI	1300	1300	156	156	108	108	48	48	0	0
0007321	SUNIL	1200	1200	144	144	100	100	44	44	0	0
0007326	KESHAVBHAI	1150	1150	138	138	96	96	42	42	0	0
0007331	TEJAS	1100	1100	132	132	92	92	40	40	0	0
0007336	AMITKUMAR	1075	1075	129	129	90	90	39	39	0	0
0007341	KALPESHKUMAR	1050	1050	126	126	87	87	39	39	0	0
0007346	NAYNESH	1025	1025	123	123	85	85	38	38	0	0
0007351	MAHEBUBHUSEN	1000	1000	120	120	83	83	37	37	0	0
	GRAND TOTAL	449800	359400	53976	53976	29938	29938	24038	24038	0	0

	A/C 01 EE + Refund of Advance	A/C 01 ER	A/C 02	A/C 10	A/C 21	A/C 22	TOTAL
TOTAL DUES AS PER ECR	53976	24038	5256	29938	2635	56	115899
TOTAL AMOUNT BEING REMITTED	53976	24038	5256	29938	2635	56	115899

PART B-NEW MEMBERS' DETAILS

Member Id	Member Name	Father's/Husband's Name	Relationship with the Member	Date of Birth	Gender	Date of Joining EPF	Date of Joining EPS
0007351	MAHEBUBHUSEN	MAHMADHANIF	Father	17-06-1989	Male	01-03-2012	01-03-2012

PART C-EXITING MEMBERS' DETAILS

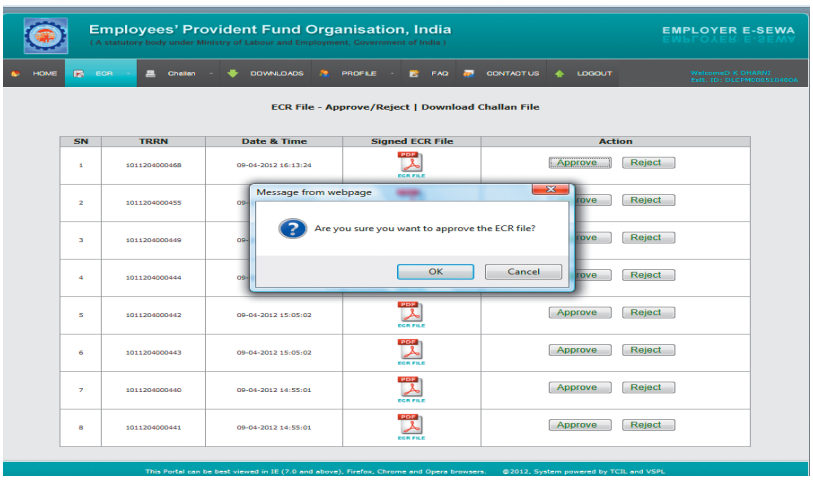
Member Id	Member Name	Date of Exit from EPF	Date of Exit from EPS	Reason for leaving
0007311	CHANDRAKANT	31-03-2012	31-03-2012	Retirement

PART D : MEMBER'S ARREAR DETAILS

--Nil--

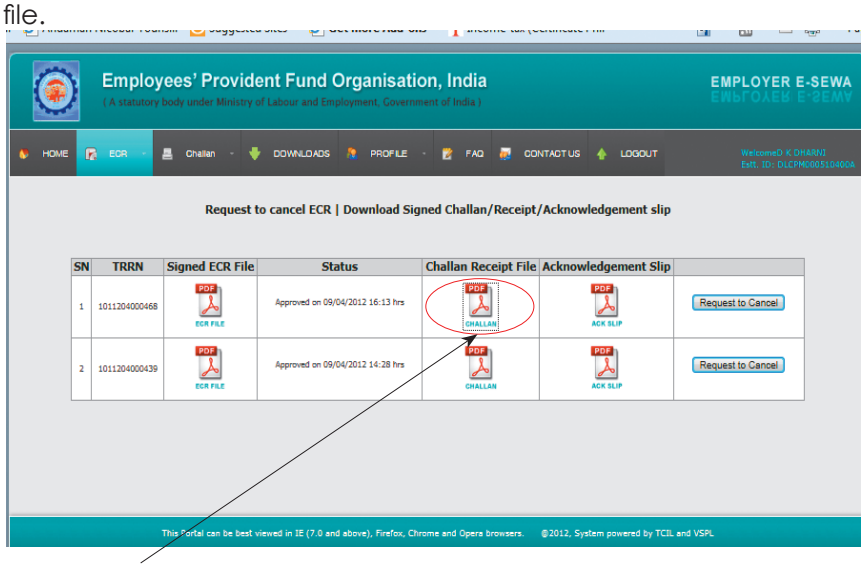
NOTE: The report generated is on the basis of uploaded ECR on 09/04/2012 16:13:23 and the employer is required to verify the details before approving the return for generation of TRRN and challan. This is a digitally signed report.

After you have satisfied yourself with the correctness of the data, click APPROVE button. An alert will come on Approval. Click OK.



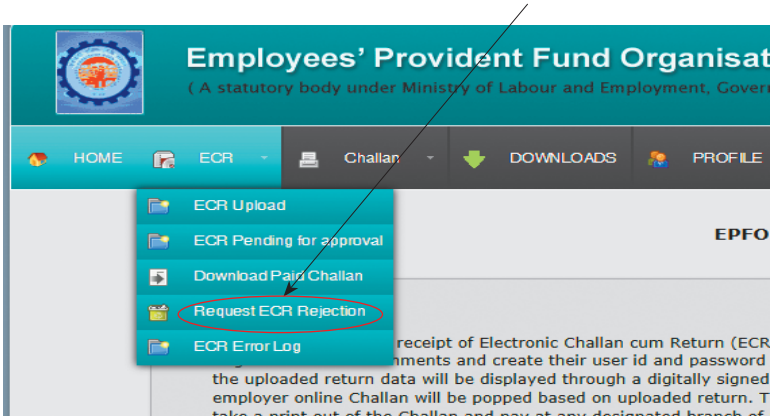
Step 4: Download and Print Challan →

On approval of the ECR file, a Temporary Return Reference Number (TRRN) for the uploaded ECR file will be generated and the next screen that will appear will display the Challan and Acknowledgement slip for uploaded file.

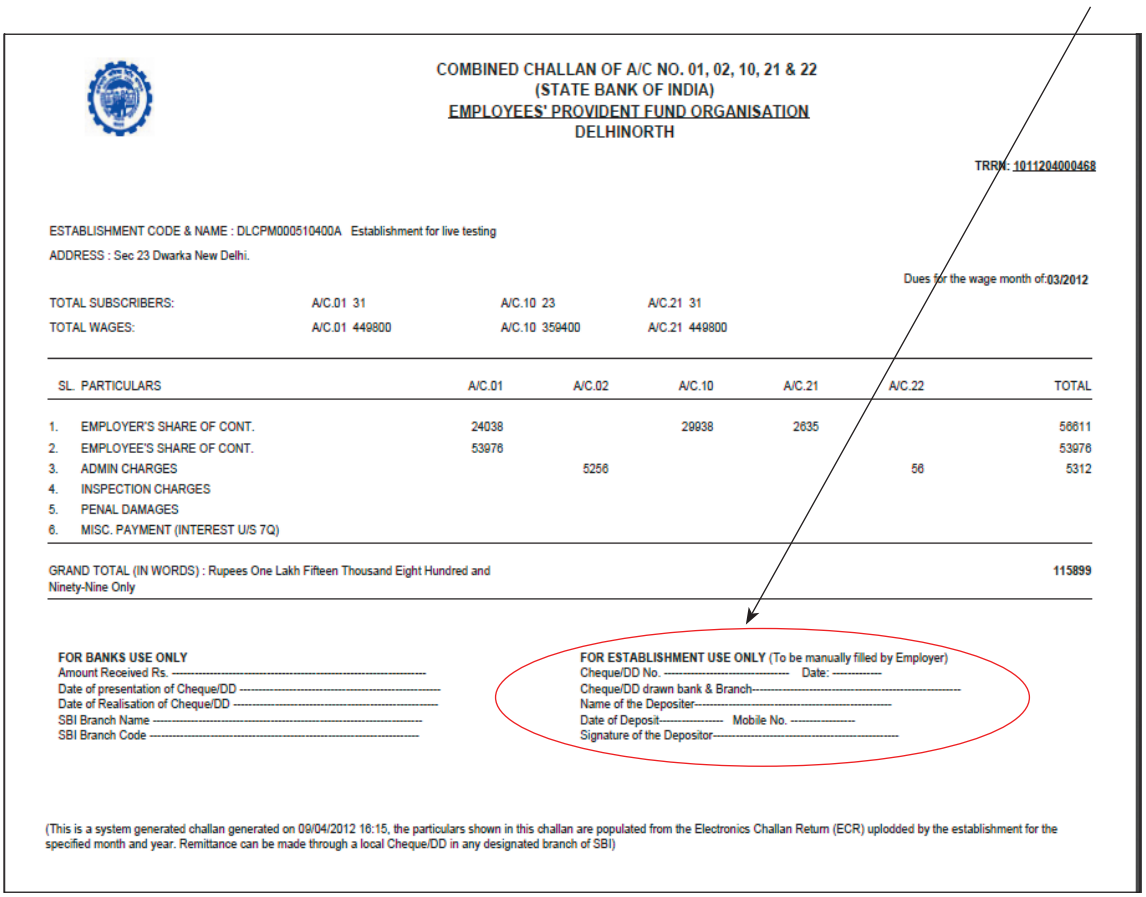


Click Challan Receipt File for downloading and printing the Challan.

This step is also available at the following link (REQUEST ECR REJECTION)



The challan will look as follows: After Printing, manually fill in the details under "For establishment use only".



COMBINED CHALLAN OF A/C NO. 01, 02, 10, 21 & 22
(STATE BANK OF INDIA)
EMPLOYEES' PROVIDENT FUND ORGANISATION
DELHINORTH

TRRN: 1011204000468

ESTABLISHMENT CODE & NAME : DLCPM000510400A Establishment for live testing

ADDRESS : Sec 23 Dwarka New Delhi.

Dues for the wage month of:03/2012

TOTAL SUBSCRIBERS:	A/C.01 31	A/C.10 23	A/C.21 31
TOTAL WAGES:	A/C.01 449800	A/C.10 359400	A/C.21 449800

SL.	PARTICULARS	A/C.01	A/C.02	A/C.10	A/C.21	A/C.22	TOTAL
1.	EMPLOYER'S SHARE OF CONT.	24038		29938	2635		56611
2.	EMPLOYEE'S SHARE OF CONT.	53976					53976
3.	ADMIN CHARGES		5256			56	5312
4.	INSPECTION CHARGES						
5.	PENAL DAMAGES						
6.	MISC. PAYMENT (INTEREST U/S 7Q)						

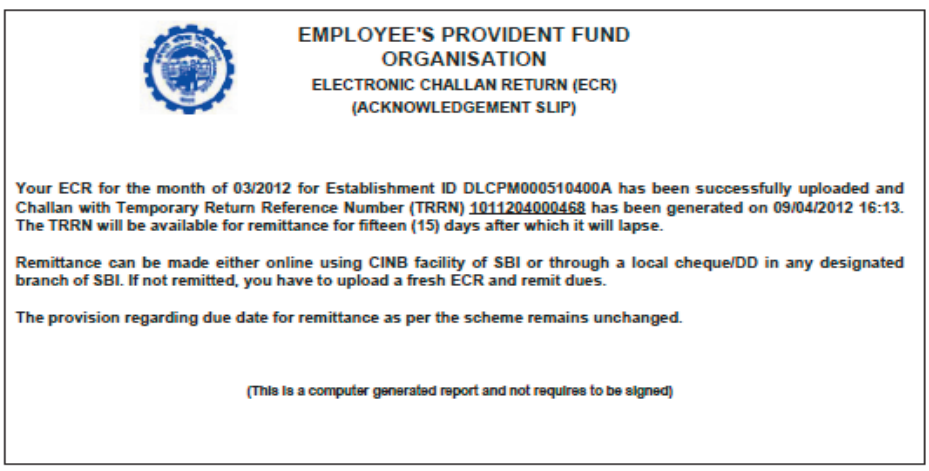
GRAND TOTAL (IN WORDS) : Rupees One Lakh Fifteen Thousand Eight Hundred and Ninety-Nine Only 115899

FOR BANKS USE ONLY
Amount Received Rs. ----------
Date of presentation of Cheque/DD ----------
Date of Realisation of Cheque/DD ----------
SBI Branch Name ----------
SBI Branch Code ----------

FOR ESTABLISHMENT USE ONLY (To be manually filled by Employer)
Cheque/DD No. ---------- Date: ----------
Cheque/DD drawn bank & Branch----------
Name of the Depositer----------
Date of Deposit---------- Mobile No. ----------
Signature of the Depositor----------

(This is a system generated challan generated on 09/04/2012 16:15, the particulars shown in this challan are populated from the Electronics Challan Return (ECR) uplodded by the establishment for the specified month and year. Remittance can be made through a local Cheque/DD in any designated branch of SBI)

The ECR Acknowledge slip will be as follows:



EMPLOYEE'S PROVIDENT FUND ORGANISATION
ELECTRONIC CHALLAN RETURN (ECR)
(ACKNOWLEDGEMENT SLIP)

Your ECR for the month of 03/2012 for Establishment ID DLCPM000510400A has been successfully uploaded and Challan with Temporary Return Reference Number (TRRN) 1011204000468 has been generated on 09/04/2012 16:13. The TRRN will be available for remittance for fifteen (15) days after which it will lapse.

Remittance can be made either online using CINB facility of SBI or through a local cheque/DD in any designated branch of SBI. If not remitted, you have to upload a fresh ECR and remit dues.

The provision regarding due date for remittance as per the scheme remains unchanged.

(This is a computer generated report and not requires to be signed)

The challan generated on approval of ECR will lapse after 15 days if remittance is not made.

Till this stage the employer can request for rejection of the approved ECR. However if remittance is made against the ECR, it cannot be rejected.

Step 5: Make Remittance: (Off line activity) →

There are two options

- If the employer is a CINB (Corporate Internet Banking) customer of SBI, then he/she can make online payment through the onlinesbi portal of SBI. Click here for SBI Portal. ##
- Otherwise the remittance can be made through Demand draft/local cheque in any designated branch of SBI. For SBI designated branch list, click SBI BRANCHES FOR EPF REMITTANCE
- Once the cheque against the challan is realized, you will get SMS alert. With this the ECR filing process for the month will be complete.

Note: The online payment option will be available after a few days. Please make remittance through Demand Draft/local cheque till the facility starts.

Some Useful Forms for Compliance →

- Form-19: To claim final settlement of Provident Fund by a member.
- Form-20: To claim Provident Fund by nominee/legal heir on death of the member.
- Form-10-D: To claim pension. (In duplicate: If within state, In triplicate: If outside state.)
- Form-10-C: To claim withdrawal benefit/scheme certificate under Employees' Pension Scheme '95.
- Form-5IF: To claim assurance benefit under Employees' Deposit Linked Insurance '76 by nominee/ legal heir of a member.
- Form-31: To claim temporary withdrawal/advance under Employees' PF scheme
- Form-13: To effect transfer of Provident Fund/Pension from one A/C to another.
- Form-9(Revised): The details of employees enrolled as members of Employees' Provident FundS'52, Employees' Deposit Linked Insurance'76 & Employees' Pension Scheme'95 on coverage of the establishment- This is to be submitted immediately after coverage, within 15 days of coverage.
- Form-12A:The details of the contributions recovered from the members & paid along with details of employers' contribution & administrative charges- This is to be submitted monthly by 25th of following month.
- Form-5: The details of the employees enrolled newly to the Provident Fund- To be submitted along with Form- 12A every month within 15 days of the following month.
- Form-10: The details of the employees leaving service during the month- To be submitted along with form-12A.
- Form-2(Revised): Nomination form- To be submitted along with form-5/9.
- Form-3A: The details of wages & contributions in respect of each member, to be prepared financial year wise- To be submitted to the Provident Fund office by 30th of April every year.
- Form-6A: Yearly consolidated statement of contributions- To be forwarded yearly along with form-3A. It should be ensured that all the form-3A are entered in form-6A, irrespective of whether the form-3A was forwarded for the broken period and the total dues as per the form-12A for the whole year agrees with the total of form-6A within 30th April.
- Form-5A: Return of ownership of the establishment- To be forwarded immediately after coverage & whenever there is a change in the ownership, it has to be intimated within 15 days of change.

UNIT - 22

EXTENSIBLE BUSINESS REPORTING LANGUAGE

XBRL (E**X**tensible **B**usiness **R**eporting **L**anguage)

XBRL stands for e**X**tensible **B**usiness **R**eporting **L**anguage. It is one of a family of "XML" languages which is becoming a standard means of communicating information between businesses and on the internet. XBRL provides major benefits in the preparation, analysis and communication of business information and is fast becoming an accepted reporting language globally. It offers major benefits to all those who have to create, transmit, use or analyse such information.

Let us take a closer look at the meaning of the term:

(a) **Extensible**: means the user can extend the application of a particular business data beyond its original intended purpose and the major advantage is that the extended use can bedetermined even by the users and not just the ones who merely prepare the business data. This is achieved by adding tags which are both human and machine readable – describing what the data is.

The property of extensibility is very handy in situations when list of items reported for various elements of the financial statements are not the same across firms, industries, and countries. For example, many of item constituting non-current assets in Oil and Gas Industry (items like rigs, exploratory oil and gas wells) may not be applicable to companies in general. In a situation of this kind, XBRL may prepare a taxonomy called a 'Global Common Document' (GCD) for items common to all the firms, industries, and countries, and, any country specific, industry specific and firm-specific variations (extensions / limitations) can, then, be written as independent taxonomies that can be imported and incorporated with the GCD.

(b) **Business:** means relevant to the type of business transaction. XBRL focus is on describing the financial statements for both public and private companies.

(c) **Reporting**: the intention behind promoting use of XBRL is to have all companies report their financial statements in a consolidated manner using the specified formats.

(d) **Language**: XBRL is based on XML, which prescribes the manner in which the data can be "marked-up" or "tagged" to make it more meaningful to human readers as well as to computers-based system.

Potential XBRL applications:

(a) XBRL for Financial Statements - financial statements of all sorts used to exchange financial information

(b) XBRL for Taxes -specification for tax returns which are filed and information exchanged for items which end up on tax returns

(c) XBRL for Regulatory Filings – specifications for the large number of filings required by government and regulatory bodies

(d) XBRL for Accounting and Business Reports - management and accounting reporting such as all the reports that are created by your accounting system rendered in XML to make re-using them possible

(e) XBRL for Authoritative Literature - a standard way for describing accounting related authoritative literature published by the AICPA, FASB, ASB, and others to make using these resources easier, "drill downs" into literature from financials possible

There is a dramatic improvement in processing of Financial Statements as XBRL documents can be prepared efficiently, extracted reliably, published more easily, analyzed quickly, retrieved by investors simply, and enables smarter investments.

XBRL solves two significant issues. The first issue is that preparing a financial statement for printing, for a Web site, and for filing today means that a company could typically enter information three times. With XBRL, information will be entered once and the same information will be "rendered" as a printed financial statement, an HTML document for a Web site, an EDGAR (Electronic Data Gathering, Analysis, Retrieval) filing file, a raw XML file, or a specialized reporting format such as periodic banking and other regulatory reports.

The second issue is that earlier, extracting specified detailed information from a financial statement, even an electronic financial statement like a regulatory filing, was a manual process. For example, a company cannot tell a computer program to "Get the prepaid expenses for 2008" from an electronic financial statement. If a financial statement is prepared using XBRL, computer programs can easily extract every piece of information in that statement

Benefit of having cost related data in XBRL format:

Government and Regulators require cost data of different sectors for policy making. The availability of cost data [without compromising on the confidentiality in XBRL format enables informed decision making and for sectoral studies. With full adoption of XBRL, companies would be able to integrate its financial and cost data across its operational areas and exercise better control on its activities.

Costing Taxonomy:

Costing Taxonomy is a dictionary of all cost elements required in the cost audit report and compliance report. The costing taxonomy contains the properties and interrelationships of all these cost elements for the purposes of capturing the required reporting data in XBRL format.

8. Where can I find the Costing Taxonomy and related Business Rules?

The Costing Taxonomy and related Business Rules including sample instance documents can be downloaded from the website of MCA (http://mca.gov.in). The specific links are as follows:

Costing Taxonomy -

http://www.mca.gov.in/Ministry/pdf/Costing_Taxonomy_2012-11-22_v1.0.zip

Business Rules –

http://www.mca.gov.in/Ministry/pdf/Revised_Business_Rules_Updated_XBRL_Costing_29.11.2012.zip

9. What are the contents of the excel sheets provided with the Costing Taxonomy?

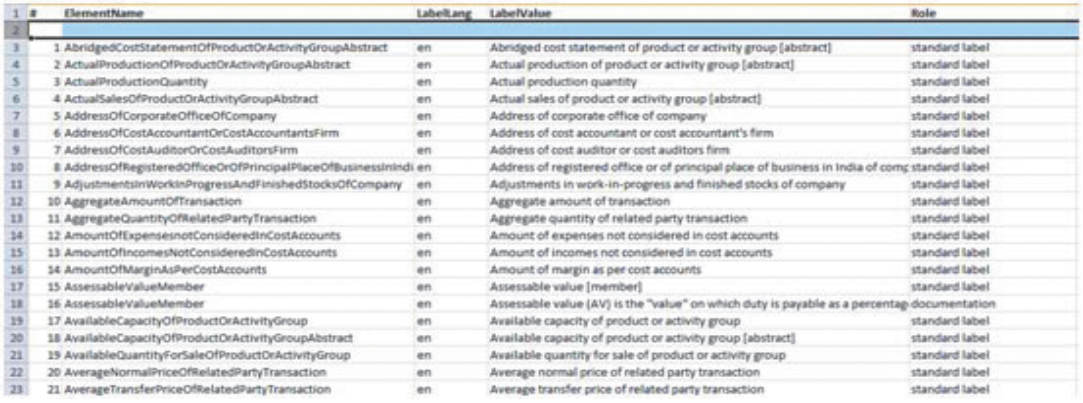
The excel sheets are for reference and easy understanding of various components of taxonomy in a human readable form. The excel workbook contains the following worksheets:-

a. **Elements**: This worksheet contains all the concepts that form the costing taxonomy. The concepts are defined as elements/tags along with their characteristics such as data type, balance type, Nillable etc. e.g. cost of sales of product or activity group is an element defined as:

Characteristic	Property	Meaning
Element Name	Cost of Sales of Product or Activity Group	Name of the Element / Tag
Preferred Label	Cost of Sales of Product or Activity Group	Label that would appear in the rendered report
Label Role	Standard label	It is a standard label

Abstract	False	Abstract is False implies element can be used to tag data. Abstract set to True indicates that the element is only used in a hierarchy to group related elements together and cannot be used to tag data in an instance document.
Data Type	Monetary Item Type	It is monetary data type
Balance Type	Debit	The balance is debit balance
Period	Duration	The concept is reported for the period (financial year)
Substitution Group	Item	This tells whether the element is item, tuple, hypercube or dimension.
Nillable	True	Nillable set to true means the element can take empty values. If set to False it would means that the element in the instance should have non empty value.

b. **Labels**: This worksheet contains the 491 nos. of labels to be used as preferred labels in the final presentation (rendering) of the report in human readable format. A screenshot of the labels is given below:



#	ElementName	LabelLang	LabelValue	Role
1	AbridgedCostStatementOfProductOrActivityGroupAbstract	en	Abridged cost statement of product or activity group [abstract]	standard label
2	ActualProductionOfProductOrActivityGroupAbstract	en	Actual production of product or activity group [abstract]	standard label
3	ActualProductionQuantity	en	Actual production quantity	standard label
4	ActualSalesOfProductOrActivityGroupAbstract	en	Actual sales of product or activity group [abstract]	standard label
5	AddressOfCorporateOfficeOfCompany	en	Address of corporate office of company	standard label
6	AddressOfCostAccountantOrCostAccountantsFirm	en	Address of cost accountant or cost accountant's firm	standard label
7	AddressOfCostAuditorOrCostAuditorsFirm	en	Address of cost auditor or cost auditors firm	standard label
8	AddressOfRegisteredOfficeOrOfPrincipalPlaceOfBusinessInIndi	en	Address of registered office or of principal place of business in India of comp	standard label
9	AdjustmentsInWorkInProgressAndFinishedStocksOfCompany	en	Adjustments in work-in-progress and finished stocks of company	standard label
10	AggregateAmountOfTransaction	en	Aggregate amount of transaction	standard label
11	AggregateQuantityOfRelatedPartyTransaction	en	Aggregate quantity of related party transaction	standard label
12	AmountOfExpensesnotConsideredInCostAccounts	en	Amount of expenses not considered in cost accounts	standard label
13	AmountOfIncomesNotConsideredInCostAccounts	en	Amount of incomes not considered in cost accounts	standard label
14	AmountOfMarginAsPerCostAccounts	en	Amount of margin as per cost accounts	standard label
15	AssessableValueMember	en	Assessable value [member]	standard label
16	AssessableValueMember	en	Assessable value (AV) is the "value" on which duty is payable as a percentag	documentation
17	AvailableCapacityOfProductOrActivityGroup	en	Available capacity of product or activity group	standard label
18	AvailableCapacityOfProductOrActivityGroupAbstract	en	Available capacity of product or activity group [abstract]	standard label
19	AvailableQuantityForSaleOfProductOrActivityGroup	en	Available quantity for sale of product or activity group	standard label
20	AverageNormalPriceOfRelatedPartyTransaction	en	Average normal price of related party transaction	standard label
21	AverageTransferPriceOfRelatedPartyTransaction	en	Average transfer price of related party transaction	standard label

c. **References**: This worksheet contains the relationships between elements and the references of the elements defined by authoritative literature. The reference parts used are listed below:

Reference part	**Use**
Name	CAS
Publisher	Institute of Cost Accountants of India
Section	Title of sections of standard or interpretation
Paragraph	Paragraph (number) in the standard
Subparagraph	Subparagraph (number) of a paragraph

	Prefix	Standard Label	Element Name	Publisher	Name	Section	Paragraph
54	in-cost	Sales of product or activity group	SalesOfProductOrActivityGroup	MCA	Cost Audit Report Rules	Annexure to Form II	4
57	in-cost	Self manufactured quantity	SelfManufacturedQuantity	MCA	Cost Audit Report Rules	Annexure to Form II	4

d. **Extended Link Cost Audit Report**: This worksheet contains the Extended Link Role definitions contained in the Cost Audit Report. Extended Link Roles represents a set of relationships between concepts and are the logical grouping of elements. The extended links are then used in link bases to build the relationships. The list of extended link roles in the Cost Audit Report are:

#	Extended Link Role definition	Used On
1	[100100] General information	presentationLinkbaseRef
2	[100300] Cost audit report (Form-II)	presentationLinkbaseRef , definitionLinkbaseRef
3	[100310] Cost accounting policy	presentationLinkbaseRef
4	[100320] Product or activity group	presentationLinkbaseRef , calculationLinkbaseRef , definitionLinkbaseRef
5	[100330] Quantitative information of product or activity group	presentationLinkbaseRef , calculationLinkbaseRef , definitionLinkbaseRef
6	[100340] Abridged cost statement of product or activity group	presentationLinkbaseRef , calculationLinkbaseRef , definitionLinkbaseRef
7	[100340a] Abridged cost statement-Details of material consumed	presentationLinkbaseRef , definitionLinkbaseRef
8	[100340b] Abridged cost statement-Details of utilities	presentationLinkbaseRef , definitionLinkbaseRef
9	[100340c] Abridged cost statement-Details of industry specific ope	presentationLinkbaseRef , definitionLinkbaseRef
10	[100350] Operating ratio analysis of product or activity group	presentationLinkbaseRef , calculationLinkbaseRef , definitionLinkbaseRef
11	[100360] Profit reconciliation	presentationLinkbaseRef , calculationLinkbaseRef
12	[100360a] Profit reconciliation-Details of incomes not considered	presentationLinkbaseRef , definitionLinkbaseRef
13	[100360b] Profit reconciliation-Details of expenses not considere	presentationLinkbaseRef , definitionLinkbaseRef
14	[100370] Value addition and distribution of earnings	presentationLinkbaseRef , calculationLinkbaseRef
15	[100400] Financial position and ratio analysis	presentationLinkbaseRef , calculationLinkbaseRef
16	[100410] Related party transactions	presentationLinkbaseRef , calculationLinkbaseRef , definitionLinkbaseRef
17	[100420] Reconciliation of indirect taxes	presentationLinkbaseRef , calculationLinkbaseRef , definitionLinkbaseRef
18	[100421] Reconciliation of indirect taxes/not-all	definitionLinkbaseRef
19	[100421a] Reconciliation of indirect taxes/not-all	definitionLinkbaseRef
20	[100421b] Reconciliation of indirect taxes/not-all	definitionLinkbaseRef
21	[100421c] Reconciliation of indirect taxes/not-all	definitionLinkbaseRef
22	[100421d] Reconciliation of indirect taxes/not-all	definitionLinkbaseRef
23	[900000] Typed default	definitionLinkbaseRef
24	[910000] Axis-Defaults	definitionLinkbaseRef

e. **Presentation Cost Audit Report:** This worksheet defines the structure of the Cost Audit Report for displaying the data along with preferred label attribute and the specific order in which they appear. This enables the taxonomy users to view the representation of elements in the human readable format. The illustration below shows the presentation of Product or Activity Group Details (Para 3 of the Annexure to Cost Audit Report):

Prefix	Preferred Label	Element Name	Label Role	Order
ELR	[100320] Product or activity group			
in-cost	Product or activity group [abstract]	ProductOrActivityGroupAbstract	standard label	
in-cost	Details of product or activity group [abstract]	DetailsOfProductOrActivityGroupAbstract	standard label	1
in-cost	Product or activity group [table]	ProductOrActivityGroupTable	standard label	1
in-cost	Identification of product or activity group [axis]	IdentificationOfProductOrActivityGroupAxis	standard label	1
in-cost	Whether previous year figures are reported	WhetherPreviousYearFiguresAreReported	standard label	2
in-cost	Details for not reporting previous year figures [text block]	DetailsForNotReportingPreviousYearFiguresExplanatory	standard label	3
in-cost	General information of product or activity group [abstract]	GeneralInformationOfProductOrActivityGroupAbstract	standard label	4
in-cost	Name of product or activity group	NameOfProductOrActivityGroup	standard label	1
in-cost	Product or activity group code	ProductOrActivityGroupCode	standard label	2
in-cost	Four digit CETA chapter headings included in product or activity grou	FourDigitCETAChapterHeadingsIncludedInProductOrActivit	standard label	3
in-cost	Net operational revenue of product or activity group	NetOperationalRevenueOfProductOrActivityGroup	standard label	4
in-cost	Whether product or activity group covered under cost audit	WhetherProductOrActivityGroupCoveredUnderCostAudit	standard label	5
in-cost	Other incomes of company	OtherIncomesOfCompany	standard label	2
in-cost	Total revenue as per financial accounts	TotalRevenueAsPerFinancialAccounts	standard label	3
in-cost	Notes to product or activity group [text block]	NotesToProductOrActivityGroupExplanatory	standard label	4

f. **Calculation Cost Audit Report**: This worksheet contains the Additive relationships between numeric items expressed as parent-child hierarchies in the Cost Audit Report. Each calculation child has a weight attribute (+1 or -1) based upon the natural balance of the parent and child items. Illustration below represents the calculation view of the Value addition and distribution of earnings of the Annexure to Cost Audit Report (Para 8):

	Prefix	Standard Label	Element Name	Order	Weight
131	ELR	[100370] Value addition and distribution of earnings			
132	in-cost	Distribution of earnings	DistributionOfEarnings		
133	in-cost	To employees as salaries, wages, retirement benefits and others	ToEmployeesAsSalariesWagesRetirementBenefitsAndOthers	1	1
134	in-cost	To shareholders as dividend	ToShareholdersAsDividend	2	1
135	in-cost	Funds retained by company	FundsRetainedByCompany	3	1
136	in-cost	To government as taxes	ToGovernmentAsTaxes	4	1
137	in-cost	Other distribution of earnings	OtherDistributionOfEarnings	5	1
138	in-cost	Earnings available for distribution	EarningsAvailableForDistribution		
139	in-cost	Other incomes of company	OtherIncomesOfCompany	1	1
140	in-cost	Value added of company	ValueAddedOfCompany	2	1
141	in-cost	Net revenue from operations of company for value addition	NetRevenueFromOperationsOfCompanyForValueAddition	1	1
142	in-cost	Gross revenue from operations of company	GrossRevenueFromOperationsOfCompany	1	1
143	in-cost	Excise and other duties of company	ExciseAndOtherDutiesOfCompany	2	-1
144	in-cost	Export incentives of company	ExportIncentivesOfCompany	2	1
145	in-cost	Adjustments in work-in-progress and finished stocks of company	AdjustmentsInWorkInProgressAndFinishedStocksOfCompany	3	1
146	in-cost	Cost of bought out inputs of company	CostOfBoughtOutInputsOfCompany	4	-1
147	in-cost	Cost of materials consumed of company	CostOfMaterialsConsumedOfCompany	1	1
148	in-cost	Cost of process materials or chemicals of company	CostOfProcessMaterialsOrChemicalsOfCompany	2	1
149	in-cost	Cost of stores and spares consumed of company	CostOfStoresAndSparesConsumedOfCompany	3	1
150	in-cost	Cost of utilities of company	CostOfUtilitiesOfCompany	4	1
151	in-cost	Cost of other bought out inputs of company	CostOfOtherBoughtOutInputsOfCompany	5	1

g. **Definition Cost Audit Report**: It is used to express the dimensional relationship between elements of the Costing Taxonomy for the Cost Audit Report. An illustration of the definition linkbase for the Cost Audit Report showing elements of the Product or Activity Group Details is given below:

	Prefix	Standard Label	Element Name	Order	Context Element	Closed
43	ELR	[100320] Product or activity group				
44	in-cost	Product or activity group [abstract]	ProductOrActivityGroupAbstract			
45	in-cost	Details of product or activity group [abstract]	DetailsOfProductOrActivityGroupAbstract	1		
46	in-cost	Product or activity group [table]	ProductOrActivityGroupTable	1	scenario	TRUE
47	in-cost	Identification of product or activity group [axis]	IdentificationOfProductOrActivityGroupAxis	1		
48	in-cost	Whether previous year figures are reported	WhetherPreviousYearFiguresAreReported	2		
49	in-cost	Details for not reporting previous year figures [text block]	DetailsForNotReportingPreviousYearFiguresExplanatory	3		
50	in-cost	General information of product or activity group [abstract]	GeneralInformationOfProductOrActivityGroupAbstract	4		
51	in-cost	Name of product or activity group	NameOfProductOrActivityGroup	1		
52	in-cost	Product or activity group code	ProductOrActivityGroupCode	2		
53	in-cost	Four digit CETA chapter headings included in product or activity grou	FourDigitCETAChapterHeadingsincludedInProductOrActivity	3		
54	in-cost	Net operational revenue of product or activity group	NetOperationalRevenueOfProductOrActivityGroup	4		
55	in-cost	Whether product or activity group covered under cost audit	WhetherProductOrActivityGroupCoveredUnderCostAudit	5		

h. **Extended Link Compliance Report**: This worksheet contain the Extended Link Role definitions contained in the Compliance Report. Extended Link Roles represents a set of relationships between concepts and are the logical grouping of elements. The extended links are then used in link bases to build the relationships. The list of extended link roles in the Compliance Report are:

	#	Extended Link Role definition	Used On
2	1	[200100] General information compliance	presentationLinkbaseRef
3	2	[200300] Quantitative information	presentationLinkbaseRef , calculationLinkbaseRef , definitionLinkbaseRef
4	3	[200400] Reconciliation statement	presentationLinkbaseRef , calculationLinkbaseRef
5	4	[200400a] Reconciliation statement-Details of incor	presentationLinkbaseRef , definitionLinkbaseRef
6	5	[200400b] Reconciliation statement-Details of expe	presentationLinkbaseRef , definitionLinkbaseRef
7	6	[200500] Compliance report (Form B)	presentationLinkbaseRef
8	7	[990000] Typed default	definitionLinkbaseRef

i. **Presentation Compliance**: This worksheet defines the structure of the Compliance Report for displaying the data along with preferred label attribute and the specific order in which they appear. This enables the taxonomy users to view the representation of elements in the human readable format. The illustration below shows the presentation of Quantitative Information (Para 2 of the Annexure to Compliance Report):

	Prefix	Preferred Label	Element Name	Label Role	Order
30	ELR	[200300] Quantitative information			
31	in-cost	Quantitative information [abstract]	QuantitativeInformationAbstract	standard label	
32	in-cost	Details of product or activity group [abstract]	DetailsOfProductOrActivityGroupAbstract	standard label	1
33	in-cost	Product or activity group [table]	ProductOrActivityGroupTable	standard label	1
34	in-cost	Identification of product or activity group [axis]	IdentificationOfProductOrActivityGroupAxis	standard label	1
35	in-cost	General information of product or activity [abstract]	GeneralInformationOfProductOrActivityAbstract	standard label	2
36	in-cost	Name of product or activity group	NameOfProductOrActivityGroup	standard label	1
37	in-cost	Product or activity group code	ProductOrActivityGroupCode	standard label	2
38	in-cost	Unit of measurement for product or activity group	UnitOfMeasurementForProductOrActivityGroup	standard label	3
39	in-cost	Quantity produced of product or activity group	QuantityProducedOfProductOrActivityGroup	standard label	4

j. **Calculation Compliance Report**: This worksheet contains the Additive relationships between numeric items expressed as parent-child hierarchies in the Compliance Report. Each calculation child has a weight attribute (+1 or -1) based upon the natural balance of the parent and child items. Illustration below represents the calculation view of the Quantitative Information and Reconciliation Statement of the Annexure to Compliance report:

	Prefix	Standard Label	Element Name	Order	Weight
2					
3	ELR	[200300] Quantitative information			
4	in-cost	Total revenue as per financial accounts	TotalRevenueAsPerFinancialAccounts		
5	in-cost	Other incomes of company	OtherIncomesOfCompany	1	1
6	in-cost	Net operational revenue of product or activity group	NetOperationalRevenueOfProductOrActivityGroup	2	1
7					
8	ELR	[200400] Reconciliation statement			
9	in-cost	Profit (loss) as per financial accounts	ProfitLossAsPerFinancialAccounts		
10	in-cost	Profit (loss) as per cost accounts	ProfitLossAsPerCostAccounts	1	1
11	in-cost	Profit (loss) from product or activity groups covered under cost audit	ProfitLossFromProductOrActivityGroupsUnderCostAudit	1	1
12	in-cost	Profit (loss) from product or activity groups covered under cost accou	ProfitLossFromProductOrActivityGroupsCoveredUnderCostAcc	2	1
13	in-cost	Profit (loss) from activities not covered under cost accounting record	ProfitLossFromActivitiesNotCoveredUnderCostAccountingRec	3	1
14	in-cost	Difference in stock valuation as per cost and financial records	DifferenceInStockValuationAsPerCostAndFinancialRecords	2	1
15	in-cost	Amount of incomes not considered in cost accounts	AmountOfIncomesNotConsideredInCostAccounts	3	1
16	in-cost	Amount of expenses not considered in cost accounts	AmountOfExpensesnotConsideredInCostAccounts	4	-1
17					

k. **Definition Compliance Report**: It is used to express the dimensional relationship between elements of the Costing Taxonomy for the Cost Audit Report. An illustration of the definition linkbase for the Compliance Report showing elements of the Quantitative Information (Para 2) is given below:

	Prefix	Standard Label	Element Name	Order	Context Element	Closed
2						
3	ELR	[200300] Quantitative information				
4	in-cost	Quantitative information [abstract]	QuantitativeInformationAbstract			
5	in-cost	Details of product or activity group [abstract]	DetailsOfProductOrActivityGroupAbstract	1		
6	in-cost	Product or activity group [table]	ProductOrActivityGroupTable	1	scenario	TRUE
7	in-cost	Identification of product or activity group [axis]	IdentificationOfProductOrActivityGroupAxis	1		
8	in-cost	General information of product or activity [abstract]	GeneralInformationOfProductOrActivityAbstract	2		
9	in-cost	Name of product or activity group	NameOfProductOrActivityGroup	1		
10	in-cost	Product or activity group code	ProductOrActivityGroupCode	2		
11	in-cost	Unit of measurement for product or activity group	UnitOfMeasurementForProductOrActivityGroup	3		
12	in-cost	Quantity produced of product or activity group	QuantityProducedOfProductOrActivityGroup	4		
13	in-cost	Net operational revenue of product or activity group [abstract]	NetOperationalRevenueOfProductOrActivityGroupAbstract	3		
14	in-cost	Quantity sold of product or activity group	QuantitySoldOfProductOrActivityGroup	1		
15	in-cost	Net operational revenue of product or activity group	NetOperationalRevenueOfProductOrActivityGroup	2		
16	in-cost	Whether product or activity group covered under cost audit	WhetherProductOrActivityGroupCoveredUnderCostAudit	4		
17						

http://www.mca.gov.in/XBRL/cost_audit_faq.html

The Institute of Cost Accountants of India
(Statutory body under an Act of Parliament)
CMA Bhawan, 12, Sudder Street, Kolkata 700016
Phones: +91-33-2252 1031 / 1034 / 1035 / 1602 / 2252 / 1492
Fax: +91-33-22527993, +91-33-22522872
Website: www.icmai.in