



procedure contabili per le piccole e medie imprese [axel]

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ACB 2.0

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Sheet 04 : \ Expenses & Income /



Here is where you

- 1) configure your PROFIT & LOSS ACCOUNT,
- 2) set your BUDGET,
- 3) check TOTAL AMOUNTS entered and differences.

This is what you find (following we see all details to clearly understand):

40 Expenses + 15 Income

EXPENSES / INCOME - Enter the records needed

Only following records will be allowed by system

This is your PROFIT & LOSS account.

GROUP AREA [ GA ] are not required.

Enter GA if you want to add together some items according to [ GROUP AREA ] sheet.

Choose the most suitable time base for each item.

Day / Week / Month / Year

GA

EXPENSES

1

2

3

4

5

38

39

40

Section 1

ENTER HERE

GBP BUDGET per

Day / Week / Month / Year

GBP TOTAL

Budget checks: Select the base time to compare your records

Week  Your choice - Enter nr. of Week

The system will average your Budget. For same time will average your TODAY REAL VALUE and compare them.

Averaged Budget

Real Value

DIFFERENCE

Section 2

LOCKED CELLS

FROM / TILL

DATE automatic

dd/mm/yyyy

DATE ENTER HERE

From To

YOUR CHOICE

TOTAL GBP ON SYSTEM

TOTAL AS PER YOUR DATE

DIFFERENCE FROM BUDGET

Section 3

LOCKED CELLS

GA

INCOME

1

2

3

4

15

GBP TOTAL

Let's Know better how this sheet works:  
**Section 1** - Set your own plan.

**EXPENSES / INCOME - Enter the records needed**

Only following records will be allowed by system

This is your PROFIT &amp; LOSS account.

GA		EXPENSES	GBP BUDGET per
			Day / Week / Month / Year
1		Bred & Drinks	8,00 Day
2		Fruit and Vegetable	100,00 Week
3		Meat & Fish	150,00 Month
4		Garden	300,00 Year
5		Gas	1.000,00 Year
38		Electricity	100,00 Week
39		Telephone	100,00 Month
40		Bank charges	300,00 Year

Enter VALUE with reference to the right PERIOD. Choose the simplest way, the System will average any amount for its calculations

WHATEVER YOU NEED. You will find some suggestions that you will change to better suit your needs.

GA		INCOME	
1		Sales	1.000,00 Year
2		Donations	Day Week Month Year
3		Guest contribution	
4		Other income	
15		Positive Interest	100,00 Year

Make your choice using dropdown menu.

**About Guest contribution:**

With this System you can consider to administer some guests (the most marginal positions) and their possible payments as **pure profit**, exceeding management of **debit / credit** that we have seen in the **\ Resident /** sheet. For all datas entered in this way (as pure profit), You will enter an extra description (ex: Guest contribution: MARY / Guest contribution: JIM / whoever....) and further it will be shown on any STATEMENT. See next sheets.

**Section 2 - LOCKED CELLS**

Your AVERAGED BUDGET, total amounts entered BY YOU and relative difference.  
Let's see further our example.

EXPENSES / INCOME - Enter the records needed  
Only following records will be allowed by system  
This is your PROFIT & LOSS account.

Your system is based on: WEEK - Per year: 52 - Each counts: 7 days - Start: 01/04/2013

Budget check: Select the base time to compare your records  
ENTER Week 1 Your choice Enter nr. of Week

Previous setting: See Introduction/.

The system will average your Budget. For same time will average your TODAY REAL VALUE and compare them.

GA		EXPENSES	GBP BUDGET per	Averaged Budget	Real Value	DIFFERENCE
			Day / Week / Month / Year			
1		Bred & Drinks	8,00 Day	56,15		- 100,00 %
2		Fruit and Vegetable	100,00 Week	100,00		- 100,00 %
3		Meat & Fish	150,00 Month	34,62		- 100,00 %
4		Garden	300,00 Year	5,77		- 100,00 %
5		Gas	1.000,00 Year	19,23		- 100,00 %
38		Electricity	100,00 Week	100,00		- 100,00 %
39		Telephone	100,00 Month	23,08		- 100,00 %
40		Bank charges	300,00 Year	5,77		- 100,00 %
GBP TOTAL				344,62		- 100,00 %

WEEK: Unchanged  
DAY: averaged (n X 365 / 52).  
MONTH: averaged (n X 12 / 52).  
YEAR: averaged (n X 1 / 52).

First day: we have entered no personal records yet!

GA		INCOME		Averaged Budget	Real Value	DIFFERENCE
1		Sales	1.000,00 Year		19,23	- 100,00 %
2		Donations				
3		Guest contribution				
4		Other income				
15		Positive Interest	100,00 Year		1,92	- 100,00 %
GBP TOTAL					21,15	- 100,00 %

Income under budget: they are RED highlighted.  
Expenses over budget: they are RED highlighted.

**Section 3 - LOCKED CELLS**

Your TOTAL AMOUNTS ENTERED ON SYSTEM, a REPORT for any requested time-range, the difference between your requested range and your initial BUDGET.

Let's see further our example, supposing I entered some personal record during the first 14 days of my bookkeeping.

## Expenses &amp; Income

## EXPENSES / INCOME - Enter the records needed

Only following records will be allowed by system

This is your PROFIT &amp; LOSS account.

After some events accounted.....

Section 2  
Now hidden, see further.

MY HOUSE  
N.I. / VAT 123456789

FROM / TILL  
01/04/2013  
13/04/2013

YOUR CHOICE  
05/04/2013 From  
10/04/2013 To ENTER A REQUEST

GA	EXPENSES	GBP BUDGET per Day / Week / Month / Year	TOTAL GBP ON SYSTEM	TOTAL AS PER YOUR DATE	DIFFERENCE FROM BUDGET
1	Bred & Drinks	8,00 Day	96,00	39,00	- 18,97 %
2	Fruit and Vegetable	100,00 Week	218,00	97,00	+ 13,17 %
3	Meat & Fish	150,00 Month	72,00	45,00	+ 51,67 %
4	Garden	300,00 Year	40,00	40,00	
5	Gas	1.000,00 Year	40,00	20,00	+ 21,33 %
38	Electricity	100,00 Week	170,00	90,00	+ 5,00 %
39	Telephone	100,00 Month	60,00	10,00	- 49,44 %
40	Bank charges	300,00 Year			- 100,00 %
	GBP TOTAL		696,00	341,00	+ 15,44 %

You will use **DAILY** sheet to enter your records. This is the **TOTAL SUM** you get for any items of your plan.

Next column:  
The System searches and sums all amounts inside the **RANGE** you have requested.

And then your **RANGE** will be compared with your initial budget. Let's see **HOW**: from 05/04 to 10th the system counts 6 DAYS.

1) **Bred & Drinks**: The amount for that range is GBP 39,00. Your daily cost is 39,00/6 = GBP 6,50. Now: GBP 8,00 (your entered budget) is = 100% with the relative proportion 100 : X = 8,00 : 6,50 ----> X = 81,25%  
Now: GBP 6,50 = **81,25%**  
Your difference is 100,00 - 81,25 = minus 18,75% from your budget.  
Why does the System show = minus 18,97% (instead 18,75) ?  
Because 365 days divided by 52 weeks = 7,0192 days. Enter "Bred & Drinks" BUDGET = GBP 56,00 weekly (instead GBP 8,00 daily) and the System result shows - 18,75% as above. System allows all possible combinations with minimum difference. Any line is handled the same. Let's see further our other lines.

GA	INCOME	GBP TOTAL
1	Sales	1.000,00 Year
2	Donations	
3	Guest contribution	
4	Other income	
15	Positive Interest	100,00 Year
	GBP TOTAL	

## EXPENSES / INCOME - Enter the records needed

Only following records will be allowed by system

This is your PROFIT &amp; LOSS account.

After some events accounted.....

Section 2  
Now hidden, see further.

MY HOUSE  
N.I. / VAT 123456789

FROM / TILL  
01/04/2013  
13/04/2013

YOUR CHOICE  
05/04/2013 From  
10/04/2013 To ENTER A REQUEST

GA	EXPENSES	GBP BUDGET per Day / Week / Month / Year	TOTAL GBP ON SYSTEM	TOTAL AS PER YOUR DATE	DIFFERENCE FROM BUDGET
1	Bred & Drinks	8,00 Day	96,00	39,00	- 18,97 %
2	Fruit and Vegetable	100,00 Week	218,00	97,00	+ 13,17 %
3	Meat & Fish	150,00 Month	72,00	45,00	+ 51,67 %
4	Garden	300,00 Year	40,00	40,00	
5	Gas	1.000,00 Year	40,00	20,00	+ 21,33 %
38	Electricity	100,00 Week	170,00	90,00	+ 5,00 %
39	Telephone	100,00 Month	60,00	10,00	- 49,44 %
40	Bank charges	300,00 Year			- 100,00 %
	GBP TOTAL		696,00	341,00	+ 15,44 %

From 05/04 to 10th the system counts 6 DAYS.

2) **Fruit & Vegetable**: amount for the range is GBP 100,00 weekly. Your averaged cost is 97,00 / 6 days = 16,17 weekly. 100 : X = 100,00 : 113,17 ----> X = 113,17% = **plus 13,17%** from your budget.

3) **Meat & Fish**: amount for the range is GBP 150,00 monthly. Calculation is composed: (GBP 150,00/52 weeks/12 months) X 1 = GBP 34,615385 weekly.  
GBP 34,615385 / 7 days = GBP 4,94505 daily.  
To compare to GBP 45,00 / 6 days = 7,50  
100 : X = 4,94505 : 7,50 ----> X = 151,67% = **plus 51,67%** from your budget.

4) **Garden**: We have to consider first: kind of cost like this may appear a few times for high amounts. You understand GBP 300,00 per year is = GBP 5,77 weekly. If you ask for costs you incurred the week you made a special job in your garden, System will have to compare GBP 5,77 with for example GBP 100,00. It would be an increase of 1,723,10% !!! while you have used only 1/3 of your budget. It would mean nothing. That's why System does not consider difference higher than 300%. In our example it is happened right this case. Anyway "Garden" is considered in GBP TOTAL.

GA	INCOME	GBP TOTAL
1	Sales	1.000,00 Year
2	Donations	
3	Guest contribution	
4	Other income	
15	Positive Interest	100,00 Year
	GBP TOTAL	

## EXPENSES / INCOME - Enter the records needed

Only following records will be allowed by system

This is your PROFIT &amp; LOSS account.

After some events accounted.....

Section 2  
Now hidden, see further.

MY HOUSE  
N.I. / VAT 123456789

FROM / TILL  
01/04/2013  
13/04/2013

YOUR CHOICE  
05/04/2013 From  
10/04/2013 To ENTER A REQUEST

GA	EXPENSES	GBP BUDGET per Day / Week / Month / Year	TOTAL GBP ON SYSTEM	TOTAL AS PER YOUR DATE	DIFFERENCE FROM BUDGET
1	Bred & Drinks	8,00 Day	96,00	39,00	- 18,97 %
2	Fruit and Vegetable	100,00 Week	218,00	97,00	+ 13,17 %
3	Meat & Fish	150,00 Month	72,00	45,00	+ 51,67 %
4	Garden	300,00 Year	40,00	40,00	
5	Gas	1.000,00 Year	40,00	20,00	+ 21,33 %
38	Electricity	100,00 Week	170,00	90,00	+ 5,00 %
39	Telephone	100,00 Month	60,00	10,00	- 49,44 %
40	Bank charges	300,00 Year			- 100,00 %
	GBP TOTAL		696,00	341,00	+ 15,44 %

From 05/04 to 10th the system counts 6 DAYS.

5) + ..... + 38) + 39)  
Each line is subject to the same rules. Both for Expenses & Income.

40) **Bank charges**: we have not received any statement from our bank. No record have been entered yet. The same for Positive Interest

Let's see something about **INCOME** now.

1) **Sales**: Between our range we cashed a sum. It leads to an increase > 500%. It will not consider, see "Garden".

2) + 3) **No record entered on System**  
No need to set a budget value.

4) **Other income**: We have entered a value for an item we do not set a budget yet. Enter subsequently as soon as possible in order to avoid distorted results.

GA	INCOME	GBP TOTAL
1	Sales	1.000,00 Year
2	Donations	
3	Guest contribution	
4	Other income	
15	Positive Interest	100,00 Year
	GBP TOTAL	

Now that we have entered some personal record, let's come back to our previous **Section 2** which we first could not fully understand being on our first day of this ipotetic bookkeeping.

**EXPENSES / INCOME** - Enter the records needed  
Only following records will be allowed by system  
This is your PROFIT & LOSS account.

**Budget check:** Select the base time to compare your records  
Week **1** Your choice - Enter nr. of Week

**MY HOUSE**  
N.I. / VAT 123456789

**FROM / TILL**  
01/04/2013  
13/04/2013

**YOUR CHOICE**  
05/04/2013 From  
10/04/2013 To  
6 days

GA	EXPENSES	Day / Week / Month / Year	Averaged Budget	Real Value	DIFFERENCE	TOTAL GBP ON SYSTEM	TOTAL AS PER YOUR DATE	DIFFERENCE FROM BUDGET
1	Bread & Drinks	8,00 Day	56,15	51,83	- 7,70 %	96,00		
2	Fruit and Vegetable	100,00 Week	100,00	117,71	+ 17,71 %	218,00		
3	Meat & Fish	150,00 Month	34,62	38,88	+ 12,32 %	72,00		
4	Garden	300,00 Year	5,77	21,60	+ 274,40 %	40,00		
5	Gas	1.000,00 Year	19,23	21,60	+ 12,32 %	40,00		
38	Electricity	100,00 Week	100,00	91,79	- 8,21 %	170,00		
39	Telephone	100,00 Month	23,08	32,40	+ 40,40 %	60,00		
40	Bank charges	300,00 Year	5,77		- 100,00 %			
<b>GBP TOTAL</b>			<b>344,62</b>	<b>375,81</b>	<b>+ 9,05 %</b>	<b>696,00</b>	<b>341,00</b>	<b>+ 15,44 %</b>

Section 2 considers your total amounts entered from the first date on system to the last date; the fully amounts averaged as per your settings and then compared to your initial budget.  
From 01/04 to 13th the system counts 13 DAYS.  
1) Bread & Drinks: [GBP 96,00 / 13 days X (365days/52weeks)] = GBP 51,83  
Each line the same.  
See also proportions explained above.

Here once again the System proportion:  
100 : X = 344,62 : 375,81  
X = 109,05 % = **plus 9,05%**

This value is referred **6 days**.  
Here the System proportion:  
100 : X = 344,62 : (341 / 6 X 7)  
X = 115,44 % = **plus 15,44%**

Here, after the previous picture, I set a budget value for "Other income" since I have observed there was a record for this item. System updates itself immediately.

GA	INCOME	Day / Week / Month / Year	Averaged Budget	Real Value	DIFFERENCE	TOTAL GBP ON SYSTEM	TOTAL AS PER YOUR DATE	DIFFERENCE FROM BUDGET
1	Sales	1.000,00 Year	19,23	64,79	+ 236,91 %			
2	Donations							
3	Guest contribution							
4	Other income	30,00 Week	30,00	53,99	+ 79,97 %			
15	Positive Interest	100,00 Year	1,92		- 100,00 %			
<b>GBP TOTAL</b>			<b>51,15</b>	<b>118,78</b>	<b>+ 132,20 %</b>	<b>220,00</b>	<b>200,00</b>	<b>+ 356,14 %</b>

Once you trust the System, it will be much easier: **just ask, look and print.**

Further this sheet gives us some more informations. **Section 4 - LOCKED CELLS**

This right side area brings value entered on system splitted per your period which is settled by you previously on Introduction sheet. You can only check these amounts without change them here. **It is a REPORT.**

**EXPENSES / INCOME** - Enter the records needed  
Only following records will be allowed by system  
This is your PROFIT & LOSS account.

**MY HOUSE**  
N.I. / VAT 123456789

**FROM / TILL**  
01/04/2013  
13/04/2013

**SPLIT**  
First date on System and TODAY or oldest date on System  
01/04/2013 From  
13/04/2013 To

HERE THE PERIODS YOUR SYSTEM HAS BEEN SETTLED PREVIOUSLY ON Introduction sheet.

In our example, we are not so far ahead. From 15th april onwards it will be no longer so. Total GBP on System will raise while total for each periods will not change.

GA	EXPENSES	Day / Week / Month / Year	TOTAL GBP ON SYSTEM	01/04/2013 14/04/2013	15/04/2013 26/04/2013	29/04/2013 12/05/2013	13/05/2013 26/05/2013	01/02/2016 14/02/2016
1	Bread & Drinks	8,00 Day	96,00	96,00				
2	Fruit and Vegetable	100,00 Week	218,00	218,00				
3	Meat & Fish	150,00 Month	72,00	72,00				
4	Garden	300,00 Year	40,00	40,00				
5	Gas	1.000,00 Year	40,00	40,00				
38	Electricity	100,00 Week	170,00	170,00				
39	Telephone	100,00 Month	60,00	60,00				
40	Bank charges	300,00 Year						
<b>GBP TOTAL</b>			<b>696,00</b>	<b>696,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>

GA	INCOME	Day / Week / Month / Year	TOTAL GBP ON SYSTEM	01/04/2013 14/04/2013	15/04/2013 26/04/2013	29/04/2013 12/05/2013	13/05/2013 26/05/2013	01/02/2016 14/02/2016
1	Sales	1.000,00 Year	120,00	120,00				
2	Donations							
3	Guest contribution							
4	Other income	30,00 Week	100,00	100,00				
15	Positive Interest	100,00 Year						
<b>GBP TOTAL</b>			<b>220,00</b>	<b>220,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>

Section 4 LOCKED CELLS

This Expenses & Income sheet presents also the table resulting after your settings on GROUP AREA sheet. See further sheet number 9.

There is also an under section on Expenses & Income sheet section 4.  
Here some informations you can obtain.

Choose the most suitable time base for each item.

**GBP BUDGET per**  
Day / Week / Month / Year

**TOTAL GBP ON SYSTEM**

Automatic: MY LANDLORD 500,00 Week 2.000,00

Values relating to assigned dates above

	01/04/2013 14/04/2013	15/04/2013 26/04/2013	29/04/2013 12/05/2013	13/05/2013 26/05/2013	27/05/2013 09/06/2013	10/06/2013 23/06/2013	24/06/2013 07/07/2013	08/07/2013 21/07/2013	01/02/2016 14/02/2016
<b>TOTAL GBP</b>	1.000,00	1.000,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
<b>MINIMUM FUNDS NEEDED BY THE HOUSE TO BE COVERED BY ENTRIES FROM RESIDENTS - for assigned dates above</b>	2.476,00	1.476,00	1.000,00	0,00	0,00	0,00	0,00	0,00	0,00
Should the figure be negative, it implies that the House is managing to cope WITHOUT total support by the residents.									
<b>TOTAL GBP</b>	1.525,00	525,00	1.000,00	0,00	0,00	0,00	0,00	0,00	0,00
TOTAL AMOUNTS CHARGED TO RESIDENTS									
<b>TOTAL GBP</b>	-951,00	-951,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
POSITIVE LIQUIDITY									
This figure does not show what really collected from residents (some rent could be also remain unpaid) but what the system automatically charges them following your instructions. If this figure is negative, that means the residents are owed money from the communal fund (CREDIT position).									
If the figure is negative it shows that the House is unable to cover its own costs with what is charged to the residents.									

Skip to fifth sheet

BACK

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