24ETAX ERP · PROCESS GUIDE 02

Vouchers and approvals

Covers: Accounting › Vouchers, Approvals, Review inbox

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Purpose

Every entry in the books is a voucher. This guide covers how a voucher is created, checked by a second person, posted to the ledgers and, when it is wrong, reversed. Sales invoices, vendor bills, payroll, depreciation and bank entries made in other modules all end up as vouchers and follow the same approval path.

Who does what

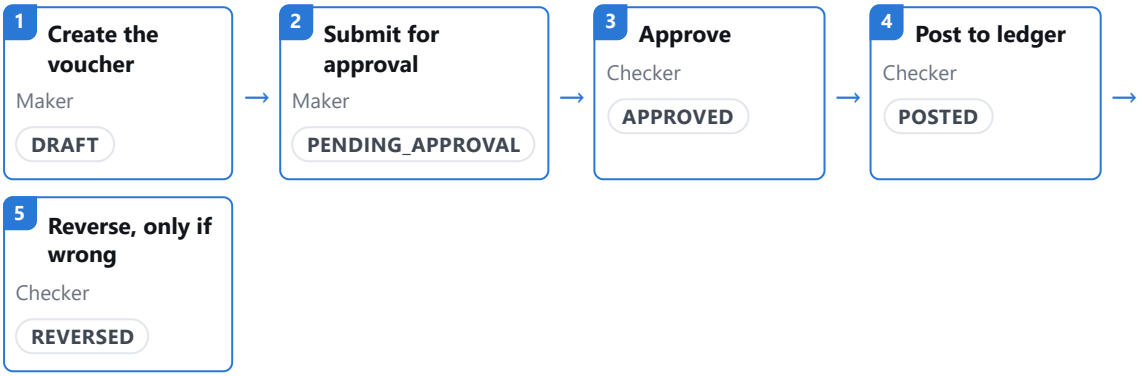
Role	What they do here
Accountant (maker)	Creates vouchers, submits them for approval, cancels own drafts. Cannot approve, post or reverse above the self-approval limit.
Approver (checker)	Approves or rejects, posts to the ledger, reverses posted vouchers.
Admin	Everything above, plus period locks and the self-approval limit.
Auditor	Reads vouchers and their audit history. Changes nothing.

Before you start

- A financial year that covers the voucher date and is open. If none covers the date, posting fails with "No financial year covers the voucher date".
- The date is not on or before the year's lock date (see the Administration guide).
- The ledgers you need exist (Masters › Ledgers). GST documents also need the party (Masters › Parties).
- If you are assigned to branches, you can only create and approve vouchers of those branches.

Process flow

VOUCHER FROM ENTRY TO THE BOOKS



↳ Approve & post does steps 3 and 4 in one click. The voucher number is given only at posting.

↳ Reject (with a reason) sends it back as REJECTED. The maker corrects it and submits again.

↳ A maker's own voucher at or below the self-approval limit can be approved by the maker.

↳ A draft or rejected voucher that is not needed is ended with Cancel voucher (CANCELLED).

Steps

1. Create a voucher (maker)

1. Open **Accounting** › **Vouchers** and click **+ New voucher**.
2. Choose the **Voucher type**:
   - **Accounting** – Journal, Receipt, Payment, Contra. Add one line per ledger with **Dr/Cr** and the amount; use **+ Add line**. The form shows the difference; an unbalanced voucher cannot be saved.
   - **GST documents** – Sales, Purchase, Credit note, Debit note. Pick the party, the sales or expense ledger and add item lines (**+ Add item**) with HSN/SAC, quantity, rate and GST %. The system works out CGST + SGST or IGST from the **Place of supply** and builds the journal entries itself.
3. Enter the **Date** and **Narration**. For a purchase, also set **TDS section**, reverse charge and **Input tax credit** where they apply. Choose **Branch / GSTIN** if the organisation has several.
4. Click **Save draft**. Nothing reaches the ledgers yet.
5. Open the saved voucher, check the **Journal entries**, attach the bill under **Source documents** if there is one, and click **Submit for approval**.

> **GOOD TO KNOW**
>
> Sales invoices are easier from **Sales** › **Invoices** (item lines, stock, PDF and e-mail). Vendor bills are easier from **Purchases** › **Vendor bills** (purchase order match and TDS preview). Use the voucher form mainly for journals, receipts, payments and contra entries.

2. Approve and post (checker)

1. Open **Accounting** › **Approvals**. The **Approvals queue** lists every voucher waiting for you.
2. Open a voucher. Check the party, amounts, ledgers, tax split and the attached document.
3. Choose one:
   - **Approve & post** – approves and posts it at once. The number (for example SI/2026-27/0003) is assigned now.
   - **Approve only** – approves without posting. Someone with the posting right clicks **Post to ledger** later.
   - **Reject** – type the reason. The maker sees it, corrects the voucher and submits again.

3. Approve many vouchers together (checker)

1. Open **Accounting** › **Vouchers**. Set **Status** and **Type** (for example Status = DRAFT after a register import) and click **Filter**.
2. Tick the rows, or the header box to select everything postable in view.
3. Click **Approve & post selected** and confirm the count and total shown.
4. Read the result: each voucher is checked on its own, so one bad voucher is reported and skipped while the rest post. Running the same batch again never posts anything twice.

4. Correct a mistake

Voucher is…	What to do
`DRAFT` or `REJECTED`	**Cancel voucher** and create it again correctly. A draft cannot be edited on screen.
`PENDING_APPROVAL`	Ask the checker to **Reject** it with the reason, then cancel and re-create.
`POSTED`	The checker clicks **Reverse…** and gives the reason. A linked reversal journal is created; both stay visible with their audit history. Then enter the correct voucher.

Voucher is...	What to do
POSTED, GST document in a filed period	It cannot be reversed. Raise a credit note or debit note instead.

5. Work the Review inbox (entries the system prepared)

Accounting › Review inbox collects entries the system has prepared from GSTR-2B, uploaded bills, bank statements and posted invoices. Nothing in it is in the books until a person decides.

1. Open the tab for the work you do: Purchases, Expenses, Bank lines, Awaiting approval, Returns, GSTR-2B exceptions, Documents or Alerts.
2. Check each proposal against its document (Open). The percentage shows how sure the system is.
3. Decide:
   - Draft – creates the voucher as a draft; it then goes through approval as above.
   - Post or Approve & post – posts under your own rights. A maker can post only within the self-approval limit; anything above moves to Awaiting approval.
   - Attach – the bill is already booked; this only attaches the document to that voucher.
   - Reject – type the reason. Rejecting a GSTR-2B purchase also proposes an IMS reject for that line.
4. To clear many at once, set Confidence at least, select the rows and use Approve as drafts.

Checks and controls

CHECKS AND CONTROLS

- An unbalanced voucher cannot be saved or posted.
- Nothing posts into a locked period or a closed financial year.
- A posted voucher can never be edited or deleted; it can only be reversed, with a reason.
- Above the self-approval limit, the person who made a voucher cannot approve it. Reversals above the limit need an Approver or Admin.
- Voucher numbers are sequential per type and financial year and are never reused.
- Every submit, approval, rejection, posting and reversal is written to the audit trail with the person and time.
- Reversing a voucher also undoes what hung on it: stock movement, receipt allocation and bank matching.

Limits

LIMITS

- A saved draft cannot be edited on screen. Cancel it and enter it again.
- The voucher form has no stock items. Use Sales › Invoices or Purchases › Vendor bills when stock must move.
- If a voucher is refused because no financial year covers its date, the administrator adds the year in Administration › Settings with Add financial year (the year before the earliest or after the latest).

Routine checklist

Daily

☐ Maker: no voucher of yours is left in DRAFT or REJECTED without a reason.

- [ ] Checker: **Approvals queue** is empty at the end of the day.
- [ ] Review inbox: **Purchases**, **Expenses** and **Bank lines** are decided or noted.

Month end

- [ ] No voucher dated in the month is still `PENDING_APPROVAL` or `APPROVED` but not posted.
- [ ] Reversals of the month are reviewed: each has a reason and a correcting entry.
- [ ] After the GST return is filed, the administrator sets the lock date for the month.