24ETAX ERP · PROCESS GUIDE 16

Reports and audit trail

Covers: Reports › Reports, Schedule III, Consolidated reports, Scheduled reports, Export centre, Audit Trail · Overview › Dashboard

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Purpose

Every statement you need from the books: trial balance, profit and loss, balance sheet, day book, ledger statements, GST registers, ageing, bank reconciliation, Schedule III financial statements, ratios and CARO data. Every figure opens down to the ledger, the voucher and the source document. The audit trail records who did what and when, and cannot be switched off.

Who does what

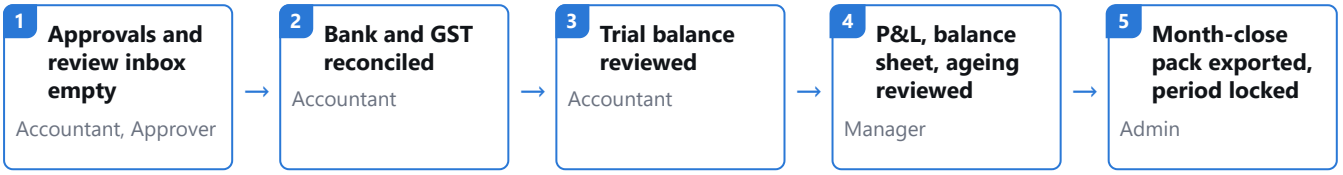
Role	What they see
Admin, Accountant, Approver, Auditor	All reports. The audit trail needs the audit right (Admin and Auditor).
Members limited to branches	Trial balance, P&L, balance sheet, day book, ledger, ageing and GST for their branches only. Not Schedule III, ratios, CARO, the report builder, scheduled reports or exports.
Sales	No reports.

Before you rely on a report

- Only **posted** vouchers are in reports. Drafts and vouchers awaiting approval are not. Clear Approvals first.
- Check the date range and the `Branch` filter at the top of the report.
- The profit and loss covers the period you choose and defaults to the current financial year; a banner tells you when entries exist outside it. The balance sheet is always cumulative to the date chosen.

Process flow

MONTH-END REPORTING



Steps

1. Open a report

1. Open `Reports` › `Reports`. The page lists every report as a card.
2. Open one, set the dates (`From` / to, or `As on`) and click `Apply`. One-click financial-year buttons sit next to the date filter.
3. Filter by `Branch`, `Cost centre` or `Dimension` where offered.

4. Click any figure to drill down: group → ledger statement → voucher → attached document.
5. Download with **CSV** or **XLSX**.

2. What each report is for

Report	Use it to check
Trial Balance	Every ledger's balance on a date. Debits always equal credits. **By branch** gives a column per branch plus the total.
Profit & Loss	Income and expenses for a period; compare with last month and with budget.
Balance Sheet	Assets, liabilities and equity as on a date, with accumulated profit in equity.
Day Book	All posted vouchers in a date range, in order – the daily check of what was posted.
Ledger statement	Opening, each entry with running balance, closing – for one ledger or party. Reached by clicking a ledger in any report.
GST Registers & 3B Summary	Outward and inward registers with tax split; agree to GSTR-1 and 3B before filing.
Receivables / Payables Ageing	Who owes and whom you owe, by age bucket, bill-wise, with MSME vendors flagged and advances shown.
Bank Reconciliation Statement	Books against bank (guide 07).
Inter-branch balances	Branch current accounts must net to nil (guide 03).
Ratio analysis, **CARO 2020 data points**	Year-end figures for management and the auditor.
KPI alerts	Be told when a figure crosses a limit: choose the measure, **below** or **above** a value, the channel, and **Add alert**.

3. Schedule III financial statements

1. Open **Reports** › **Schedule III**. Choose the date, the **Division** (**I — Indian GAAP** or **II — Ind AS**) and **Comparatives** (**Previous year** or **Current year only**). Click **Apply**.
2. Review the **Balance sheet** (**Total equity and liabilities** must equal **Total assets**) and the **Statement of profit and loss**.
3. Review **Notes — ageing schedules**: trade receivables, trade payables (MSME and others) and the litigation note.
4. Use **Ratios** and **CARO** for those statements, and **Export / audit pack** for the auditor's file.

4. Consolidated reports (several organisations)

1. Open **Reports** › **Consolidated reports**. You must be a member of each organisation to be combined.
2. **Create group** with a **Group name** and the organisations in it.
3. Choose the **Report** (**Trial balance** or **Balance sheet**) and date, and click **Run**. Inter-unit receivable and payable ledgers are eliminated and listed under **Eliminated ledgers**.

5. Report builder and pivots

1. Open **Report builder & pivots** from the Reports page. Under **Pivot table** choose the **Source**, **Rows**, **Columns** and **Metric** with a date range, and click **Run pivot**.
2. Keep a useful one with **Save as report**; it can then be scheduled.

6. Scheduled reports

1. Open **Reports** › **Scheduled reports**. Enter a **Name**, choose the **Report** or a **Saved report**, the **Format** and **Frequency** (daily, weekly on a day, monthly on a date).
2. Enter the **Recipients** (e-mail addresses separated by commas) and click **Add schedule**.
3. The list shows **Next run** and **Last run**. Use **Run now**, **Pause** / **Resume** or **Delete**. A copy of each run is stored.

7. Export centre

1. Open **Reports** › **Export centre**. Choose what to export and the format: CSV, XLSX, PDF, JSON, Tally XML, or the full bundle of the books.
2. Click **Export**. Large exports are prepared in the background; the list shows **Status** and the **File** to download when ready.
3. **Build month-close pack** gathers the month's statements and reconciliations in one file for the reviewer.

STOP

An export leaves the system's protection. Send files only to people entitled to see them, and never over personal e-mail. Every export is recorded in the audit trail.

8. Dashboard

1. Open **Dashboard**. Widgets show cash and bank, receivables, payables, profit, trends, ageing, forecast, compliance due, the work queue and anomalies. Each opens its page.
2. Click **Customise widgets**, pick from the **Widget library**, order them and **Save layout**. **Reset to role default** restores the standard set for your role.

9. Audit trail

1. Open **Reports** › **Audit Trail**. It lists the latest events: logins, master changes, each voucher step, bank imports, exports, lock changes – with **Actor**, **Action**, **Entity**, IP address, time and the before / after values.
2. Click **Verify chain integrity**. Each event is sealed to the one before it; the check confirms nothing has been altered or removed.
3. For the history of one voucher, open the voucher: its own **Audit history** is at the foot.

Checks and controls

CHECKS AND CONTROLS

- Reports are computed from posted vouchers each time; nothing is stored that could go stale.
- The trial balance always tallies. If it ever did not, treat it as a system fault and report it at once.
- The audit trail cannot be disabled or edited. Automatic integrity checks also run every night.
- Members limited to branches cannot widen a report to other branches.

Limits

LIMITS

- The audit trail page shows the most recent 300 events and has no filters. For older events or a search, export the audit pack.
- GST and tax reports are preparation aids; get professional sign-off before filing.

Routine checklist

Daily

- [ ] Day Book glanced through by the supervisor: nothing unusual posted.

Month end

- [ ] Trial balance reviewed line by line: no ledger with an unexpected side (a debit balance in a liability, a credit in an asset), suspense and round-off small.
- [ ] P&L compared with last month and budget; ageing reviewed; BRS agreed; inter-branch balances nil.
- [ ] Month-close pack built and filed.
- [ ] Audit trail: reversals, lock changes and bank-detail changes of the month reviewed; chain integrity verified.

Year end

- [ ] Schedule III, ratios and CARO reviewed with the auditor; audit pack exported.