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DOCUMENTATION · ACCOUNTING

Vouchers, ledger and day book

Your invoices and payments write the books by themselves. Vouchers are for everything else — the rent, a loan, cash taken to the bank — and the day book shows it all in one place.

At a glance

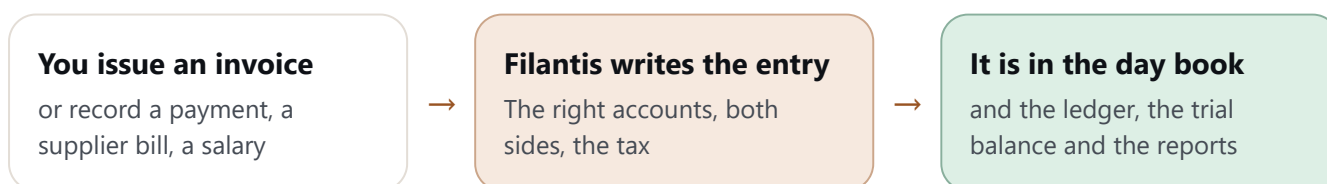
- **Most entries are made for you** — issuing an invoice or recording a payment posts the books.
- **A voucher records money with no invoice behind it:** rent, wages, loans, opening balances.
- **There are four kinds:** payment, receipt, journal and contra.
- **The day book lists every entry**, newest first, with search and filters.
- **Nothing is edited or deleted.** A mistake is reversed, and both entries stay.

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1 What is posted for you

Filantis keeps double-entry books: every amount is entered twice, once as a debit and once as a credit, so the two sides always agree. You rarely type either side yourself.



A voucher is only for what has no document behind it.

2 The four kinds of voucher

KIND	WHAT IT IS	FOR EXAMPLE
■ Payment voucher	Money going out of the business.	Paying a supplier, the rent, a wage or a loan instalment.

KIND	WHAT IT IS	FOR EXAMPLE
 Receipt voucher	Money coming in.	A customer settling an old bill, or any other money received.
 Journal voucher	An adjustment where no money moves.	Depreciation, an accrual, a provision, an opening balance.
 Contra voucher	Money moved between your own cash and bank accounts.	Cash banked, or cash drawn from the bank for the till.

The kind is checked against the entry. A payment has to credit cash or bank, a receipt has to debit it, a contra moves money between the two, and a journal touches neither. Pick the wrong kind and Filantis tells you which one fits.

3 Add a voucher

- 1 Open **Accounting** → **Day Book** and click **Add voucher**, then choose the kind.
- 2 Set the **Business date** and type **What is it for** — the sentence that will be searched for later.
- 3 For a payment or a receipt, answer the plain questions: **Who**, the **Amount**, **How the money moved** (which cash or bank account), **What it was for**, and a **Reference**.
- 4 If it settles a bill, choose **Which one** — only bills with something still owing are offered.
- 5 Click **Post the voucher**.

New voucher

What kind of voucher

Payment voucher

Business date

1 Oct 2026

What is it for

Shop rent, October

Amount

40,000.00

How the money moved

Bank

Day book

Post the voucher

Three everyday examples, as the page itself explains them:

- **Rent paid** — debit Rent, credit Bank.
- **Wages paid** — debit Salaries and wages, credit Bank. Deductions you have withheld are credited to Employee statutory dues instead of being paid out.
- **A loan received** — debit Bank, credit the loan. Each instalment then debits the loan for the capital and Interest on loans for the rest.

When you pay a supplier in instalments you can attach **their payment receipt** to the voucher, so each instalment keeps its own.

4 Journal and contra lines

A journal or contra voucher is entered line by line: **Account**, **Party**, **Note**, and either a **Debit** or a **Credit**. Click **Another line** for as many as you need.

- Each line is a debit *or* a credit, never both.
- The two columns must come to the same figure — the totals at the foot show you as you type.
- A line on an account that tracks people — what customers owe, what you owe suppliers — has to name a **Party**. An amount owed by nobody could never be collected or paid.

Debit Bank — 25,000	=	Credit Cash — 25,000
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A contra voucher: cash banked. Both sides equal, so it can be posted.

5 The day book

Accounting → **Day Book** is every entry in the books, newest first — the ones Filantis wrote and the ones you did. It opens on the current financial year.

 Dates Any period, from and to.	 Narration contains Search the sentence on the voucher — “rent”, a name, an invoice number.	 Touching account Only entries that debit or credit one account.
 Voucher kind Payments, receipts, journals or contras only.		

Each row shows the date, the voucher number, the narration, what was **Debited** and **Credited**, and the amount. Click a voucher to see both sides in full, and what caused it.

6 Correct a voucher

A posted voucher cannot be edited or deleted. That is what makes a set of books trustworthy.

- 1 Open the voucher from the day book.
- 2 Under **Correct it**, type **Why**. It is required — a reversal nobody can explain six months later is exactly what a journal exists to prevent.
- 3 Click **Reverse this voucher**. An opposite entry is posted, cancelling the first.
- 4 Add a new voucher with the right figures.

The original, the reversal and the corrected entry all stay in the day book, each linked to the other. Your accountant can follow exactly what happened.

7 Ledger and trial balance

Accounting → **Ledger** shows the **trial balance**: every account with its total debits and credits for the period, and the two totals agreeing at the foot.

- Click any account to open its **ledger account** — every line against it, in order, with a running balance and the figure **brought forward**.
- An account that tracks people shows a **sub-ledger** underneath: one row per party, with a link to their statement.
- The page compares what is **In the books** with what is **On the documents**. They must be the same figure; if an entry is ever missing, **Post what is missing** writes it.

Billing never waits for the books. A customer always gets their bill and their receipt; if a journal entry could not be written at that moment, it shows here to be posted — never silently lost.

8 Chart of accounts

Accounting → **Chart of Accounts** lists every account the books can post to, with its code and its balance for the financial year. It is set up for you the first time the ledger is opened. Open an account to see what is in it.

The accounts themselves are not edited here. Several are named directly by the posting rules — what customers owe, each tax liability, where a cash payment lands — and renumbering one would quietly stop the books recording it. What you can change is which account each product earns into, on the **Products** page.

9 Questions

– How do I enter opening balances?

With a **journal voucher** dated the first day of your books: debit what you own, credit what you owe, and the two columns must agree.

– Do I need a voucher when a customer pays an invoice?

No. Record the payment on the invoice and the entry is written for you — see [Record a payment against an invoice](#).

- **The page says my voucher is the wrong kind.**

The lines do not match the kind you chose — for example, a “payment” that does not credit cash or bank. Change the kind to the one it suggests, or fix the lines.

- **Why can I not just delete a wrong entry?**

Because a deleted entry leaves no trace of what was wrong or who fixed it. Reversing keeps both, which is what auditors and tax offices expect.

- **Where do salaries and supplier bills appear?**

Recording a salary payment on Payroll, or a supplier bill on Purchases, posts its own entry. They appear in the day book beside everything else.

Proper books, without the bookkeeping

Double entry, a day book, a trial balance and a chart of accounts — kept by the same system that takes your calls and prints your bills. You enter the rent; Filantis enters everything else.

Posted for you

Invoices and payments write the books.

Four voucher kinds

Checked so they cannot be mixed up.

Nothing erased

Corrections are reversals, on record.

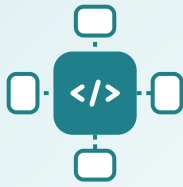
Create my free workspace

See accounting

What to do next

The books are in order — now read them: [Profit & loss, ageing and tax reports](#).

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