



## **Section 4 - MODACC**

# **ASYCUDA<sup>++</sup> Functional Manual**

V1.15

## MODACC - Accounting.

Payments of Duty, Taxes and Other payments, Issue of Receipts, Cashier Operations and Accounting Reports.

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## Amendment Control Grid

Periodically, amendments to this Reference Document will be issued. Each amendment batch will be serially numbered and dated. This Amendment Control Grid is provided in order to maintain a record of the receipt and incorporation of amendments into the Reference Document and thereby ensure that it is kept fully up to date.

1	11
2	12
3	13
4	14
5	15
6	16
7	17
8	18
9	19
10	20

## About this Section

The functions within **MODACC** are a core part of ASYCUDA++. Customs declarations are prepared, registered and assessed in **MODCBR**, and finalised by payment in **MODACC**. The functions of this Section are for the use of Customs accounting staff, such as cashiers and their supervisors.

This section describes: -

- Basic operations of ASYCUDA accounting, including the use of the Daybook;
- Options available for facilitating payments, such as Credit accounts and Pre-Payment for approved declarants;
- Procedures for accepting payments on assessed declarations;
- Procedures for collecting other non-declaration fees and charges;
- Methods of accounting for payments out, such as refunds;
- Issuing of receipts for payments received;
- Procedures and reports for daily reconciliation of duty collections;
- Standard accounting reports, such as summary of Duty and Tax collections, grouped by budget code;
- Control of routine Cashier operations;
- Accounting for post entry transactions.

## Introduction to ASYCUDA Accounting

The ASYCUDA accounting module is a system of Cashier Office management, which enables declarations to be brought to account and duties and taxes collected.

The system will handle the payment of Cash Declarations and also the payment and receipt of other non-declaration related income and expenditure. Duty can be prepaid and credit payments are also allowed for, permitting the operation of a deferred payment scheme for approved declarants.

The system has a series of accounting reports, which provide a method of day-to-day and/or shift-to-shift management of the cashier's functions, for control of all revenues received and disbursed.

A full audit trail is available for subsequent audit inspection.

### Cashier Operations

The processing of declarations to an 'Assessed' status creates within the System a cash liability equal to the amounts of duties and taxes assessed on those declarations. Through the accounting system the Cashier receives payments for duty and taxes payable against the declaration assessment notices and so writes off the cash liability.

This liability may be settled by cash payment, by debiting the declaration(s) against a prepaid amount, or by a deferred payment where credit has been extended and release given against a guarantee to pay.

Another form of advice (e.g. a manual form or a form generated by another computer system) will be necessary to inform the cashier of any non-declaration related payments, such as examination fees, charges, penalties etc.

The accounting module also allows the cashier to make payments, such as for refunds and to adjust overpayments and the return of temporary deposits.

At the end of the working day the cashier closes the cash account to balance the takings. Various reports are available for management and audit purposes.

### The Daybook

The '**Daybook**' records all accounting transactions (payments in and payments out) for the period when the Daybook is '**Opened**' until it is '**Closed**'.

The '**Daybook**', in real time can be a day, or any other period set by the Customs Administration, according to their accounting practices. Normal practice is to open the daybook in the morning, at start of business, and close at the end of the business day. When the daybook is 'closed', cashiers can reconcile the day's takings against receipts or the day's transaction reports.

The Daybook contains details of all the receipts issued throughout the day (the basic accounting period) for all paid declarations and other cashier transactions. Details include declarant code and name and the method of payment (cash, cheque etc) for each accounting transaction.

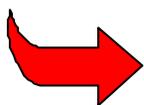


The Daybook must be opened in order to start the recording of cashier transactions. Select '**Functions**', '**Daybook operations**', '**Open**' to open the Daybook.

The authority to open the daybook is usually restricted to supervisors or office managers who are responsible for accounting functions.

See the Chapter on [Cashier Management](#).

## Cash Payment of Declarations



The term CASH declaration refers to declarations on which the assessed duties and taxes must be paid to the cashier to obtain release of the goods. The actual payment may be in cash, cheque, or some other form of payment.

The cashier can process one receipt to settle payment from the same person for a maximum of 5 declarations and 10 non-declaration related payments.

### Pre-Payment of Assessed Amounts

The option to accept Pre-Payments allows a declarant or importer to deposit with Customs an amount of cash sufficient to cover an anticipated duty or tax liability on declarations to be processed through ASYCUDA++.

The Pre-Payment facility offers particular advantages to Customs and to Importers in facilitating clearance. If the prepaid amount is sufficient to cover the liability, a user 'request for assessment' of a declaration means that the declaration is also paid - as part of an automatic process.

The system automatically allocates a receipt number covering the amount of the cash transfer from the Pre-Payment deposit. Prints of receipts can be requested.

A report option is available listing details of account transactions.

### Using Credit to Defer Payments

To facilitate clearance another option is to extent credit to a declarant to cover duty and tax liabilities. A predetermined credit limit is set, according to an agreement reached with individual declarant and subject to the provision of adequate security such as a bank guarantee to cover the duty and tax amounts. The agreement will specify the terms under which the credit account is to be paid. This will include the period allowed for settlement.

Payment on declarations assessed using a credit account can be made against an account statement covering the settlement period or as cash payments against the individual declarations. Credit liabilities can also be transferred to an accounting system external to ASYCUDA++.

Receipts are not issued by the system until the account is settled. The account will cover all those declarations assessed using the account during the settlement period.

A report option is available listing details of account transactions.

### Cashier Management Controls

The accounting functions within ASYCUDA are controlled by means of the 'daybook'. The daybook is the means of establishing the basic accounting period and is used as the basis for reporting on payments and receipts. The daybook must be 'open' for the cashier to transact any payments.

Cashiers shift operations, which allow cash receipts to be handled by a number of different cashiers within one daybook period, allow each cashier to be separately accountable. These functions are described in detail in [Cashier Management](#).

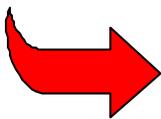
## Payments

This chapter covers the more basic functions of **MODACC**. The purpose is to collect duties, taxes and other charges against assessments made on declarations, to issue receipts, and to provide a secure audit trail. Provision for the collection of revenue not related to declarations, and for payments out, (such as refunds), is also included.

Procedures for payments in relation to the use of either credit facilities or Pre-Payment agreements are described separately, in later Chapters of this Section.

### Connecting to the Server

Section 2 of this Reference Document, '**Finding your way around ASYCUDA**', explains the server login procedure.



You need to be logged in to the server for most menu options in **MODACC**. This is because the Cashier's activities directly involve transaction data, i.e. details of processed declarations that are stored on the ASYCUDA network server.

### Payments In

All payments are received using the functions available under the 'Payments in' option. This includes 'cash' declarations, payments (settlement) against declarations assessed using a credit facility, payments into pre-payment accounts and cash payments for miscellaneous (non-declaration) amounts.

This section covers 'cash' payments. The use of credit facilities and pre-payments are described in the sections, [Using Credit Facilities](#) and [Pre-Payment of Duties and Taxes](#).

### Declaration (Cash)

This is the basic payment option. It allows for the receipt of taxes and duties assessed on declaration and closes the liability or debt created within the System when a declaration is 'assessed' and when duty or taxes ('assessed duties') are payable on that declaration.

### The Layout of the Receipt on the screen

The screen 'Cash payment Entry Form' displays one area of the Receipt at a time. The Receipt is divided into four areas (known as Quadrants) as follows: -

Quadrant	Information (i.e. data fields)
Identification	Declarant or Company code; (or name and address if the declarant is not coded and Number of declarations to be paid.
Declaration list	Where the user lists the identification numbers of the declarations to be paid - the amount payable on each declaration will appear automatically.
Other payment	For listing the budget account codes of any other customs fees to be paid and input of the amount to be paid.
Means of payment	Code for mode of payment (cash, cheque, etc.) Reference number of mode of payment (eg. cheque number) Bank and bank branch codes Amount of payment
Currency	(Optionally) For payments in other than the national currency

The following example screen shows the first area of the receipt - 'Identification':

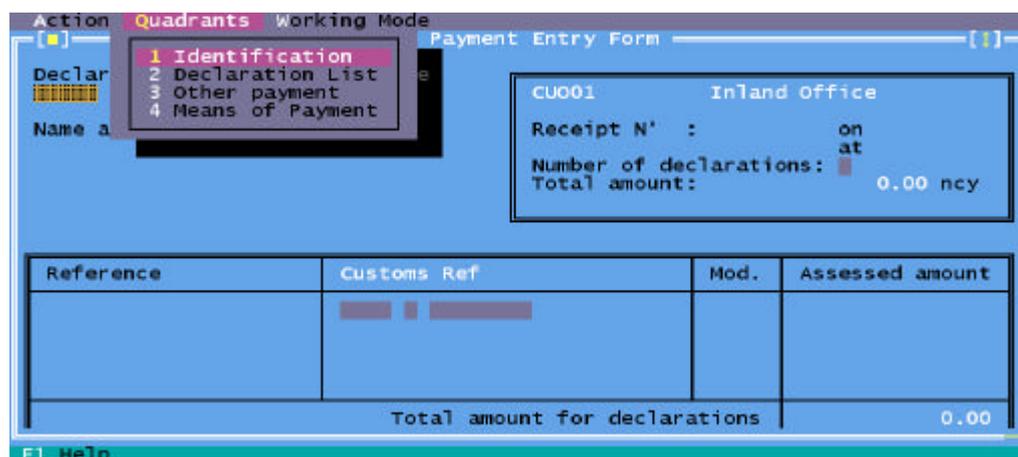


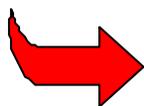
Fig. 4.1 Modacc: Functions: Payments in: Local Menu

### The Local Menu

On the screen above 'Local Menu' is activated.

To access the Local Menu, move the mouse to place the cursor on the option for local menu on the bottom status line, then press the left or right button.

It is also possible to access the Local Menu by <F9> or the right mouse button anywhere on the screen background.



Local menu options relate to the function in use or to the location of the user in the active screen.

In payments of declarations the local menu displays the following options on the top status line: -

Action	Quadrants	Working Mode
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The Local Menu options on this screen work as follows: -

#### Action

##### Local check

Choose this option to check the data entered against the reference and transaction files. The system displays a window informing you that your data is correct or a window containing a list of errors.

##### Validate

Choose this option to confirm the information entered and process the declaration through the accounting system. A window will appear for the user to choose to print the receipt.

##### Quadrants

Allows the user to move to other sections of the receipt, see [Cash Payment Screen](#).

##### Working Mode

Allows the user to select the method of identifying the declaration/s to be paid. Either the reference, registration or assessment number can be used for accessing the declaration. It also allows the calculation of the payment in Foreign Currency.

## Paying a Cash Declaration

To process a payment against a declaration - 'Functions', 'Payment in', 'Declaration (cash)' -

The cashier enters in the 'Cash payment Entry Form' window the -

- Declarant or Company code and a display of the Declarant or Company name and address will appear on screen automatically.

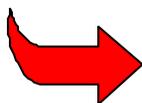


If a company code is selected after previously inserting a declarant code, the company details over-write the previously displayed declarant details.

- The number of declarations to be paid (maximum of five declarations per receipt).
- Total amount to be paid on those declarations. (The sum of the declarations, plus any other fees or charges included in this payment)
- The declaration identification details in accordance with working mode choice. See [Working Mode](#).

**Note:** To retrieve declaration details you need to be logged in to the server. See Section 2 for details on login procedures.

- Other non-declaration charges, if required. Enter the account code of the other charge, any complementary information and the amount to be paid;
- The mode of payment code (Use <F8> to see a 'Look-up' table);
- Any reference required for the mode of payment (e.g. if paying by cheque, the cheque number and bank code);
- The amount paid for the mode of payment;
- (Optionally) Code for the currency of payment, if not the national currency.



**Note:** It is possible to make payments, using more than one mode of payment up to a maximum of 10 eg. part-payment in cash and part payment in cheque).

## Validating the payment

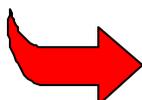
After entering the details of the payment, select 'Local Menu', 'Action' for a system check of the payment detail.

You must 'Validate' the payment to record the payment transaction within the system. See [Local Menu Action](#).

## Other Payments (Miscellaneous)

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This option allows for the receipt of fees and other charges that are collectable by Customs, but are charges not directly based on declaration assessments. It could include penalties, temporary deposits, securities, examination fees, as well as charges collected for other agencies. (For example, if Customs were responsible for collection of port charges).



"Other Payments" covers all payments of amounts not having a predetermined relationship (a 'link') to a declaration or transaction.

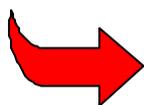
### The Layout of the Receipt on the screen

The screen displays only one area of the Receipt at a time. For miscellaneous (non-declaration) payments the Receipt is divided into three areas (known as Quadrants) as follows: -

Quadrant	Information (i.e. data fields)
1. Identification	Declarant or Company code; or if not a coded declarant, the declarant's name and address.
2. Transaction code	This is where the user lists the transaction account codes of the fees or charges to be paid and also inputs the amount to be paid.
3. Means of payment	Code for mode of payment (cash, cheque, etc.) Reference number of mode of payment (eg. cheque number) Bank and Bank branch codes Amount of payment
Currency	(Optionally) For payments in other than the national currency

### The Local Menu

To access the Local Menu, move the mouse to place the cursor on the option for local menu on the bottom status line, then press the left or right button. It is also possible to access the Local Menu by using the <F9> key or the right mouse button anywhere on the screen background.



Local menu options relate to the function in use or to where you are in the active screen.

In payments of declarations the local menu displays the following options on the top status line: -

Action                  Quadrants                  Working Mode

The 'Other payments' Local Menu options are as follows:

#### Action

##### Local check

Choose this option to check the data entered against the reference and transaction files. The system displays a window informing you that your data is correct or a window containing a list of errors.

##### Validate

Choose this option to confirm the information entered and process the payments through the accounting system. A window will appear for the user to choose to print the receipt.

##### Quadrants

Allows the user to move to other sections of the receipt, see [Layout on screen](#).

##### Working Mode

Allows the calculation of the payment in Foreign Currency

### Processing the Payment of Other Customs Charges

To process a non-declaration payment for other fees or charges 'Functions', 'Payment in', 'Miscellaneous' the cashier enters the charge detail in the 'Other payments cash entry form'. The procedures are the same as previously described for [Paying a Cash Declaration](#) except that in this case no declarations or declaration numbers are involved.



### Validating the payment

After entering the details of the payment, select 'Local Menu', 'Action' for a system check of the payment details. You must 'Validate' the payment to record the payment transaction within the system. See [Local Menu Action](#). After validation the receipt number is inserted in the display on the screen.

## Using Credit Facilities

To facilitate clearance, payment of duty and taxes can be deferred by allowing 'credit' to a declarant (or company). This credit should cover the duty and tax liabilities for an agreed period. A predetermined credit limit is set, according to an agreement reached with the individual account holder and subject to the provision of adequate security, such as a bank guarantee to cover the duty and tax amounts. The agreement specifies the terms under which the credit account is to be paid and includes the period allowed for settlement.

The use of credit facilities relies on an understanding of the three stages of the process: -

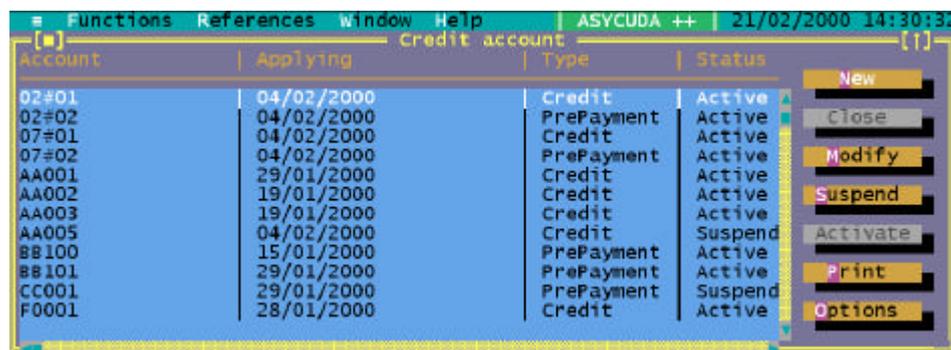
1. Establishing and activating a credit account for the declarant;
2. Accessing the account during the declaration preparation and assessment process; and
3. Periodic settlement of the account by paying the total duties and taxes deferred.

These stages are described in detail in the following pages.

### Establishing a Credit Account

New Credit Accounts are created (and existing accounts modified) using the menu option 'Functions', 'Account Management'.

The 'Credit account' window is for the control and maintenance of both Credit and Pre-Payment accounts. It displays a table of existing accounts showing the account code or number, account type, current status, declarant or company code, and validity dates. An example screen display is as follows:

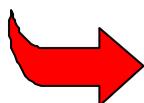


Account	Applying	Type	Status
02#01	04/02/2000	Credit	Active
02#02	04/02/2000	PrePayment	Active
07#01	04/02/2000	Credit	Active
07#02	04/02/2000	PrePayment	Active
AA001	29/01/2000	Credit	Active
AA002	19/01/2000	Credit	Active
AA003	19/01/2000	Credit	Active
AA005	04/02/2000	Credit	Suspend
BB100	15/01/2000	PrePayment	Active
BB101	29/01/2000	PrePayment	Active
CC001	29/01/2000	PrePayment	Suspend
F0001	28/01/2000	Credit	Active

Fig. 4.2 'Functions: Account Management'

### Opening or modifying a Credit Account

Select 'Open' (new account) or 'Modify' (existing account) to open the screen for credit accounts.



**Note:** to modify an existing 'active' account, the account status must be set to 'suspended'. Use the 'Activate' and 'Suspend' controls within the Credit account window to switch the account status.

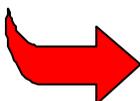
Fig. 4.3 Modacc: Functions: Account Management: Modify

#### To set up a new credit account:



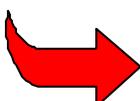
- Allocate a new Account number or code;
- Specify a validity period (system default is to start from the current date);
- Nominate the account type - using the <spacebar> ("1" for 'credit' or "2" for 'Pre-Payment');
- Insert the amount of credit ('overdraft' or credit limit);
- Enter the period of deferment allowed for payments - "Delay (days)";
- Insert Declarant or Company code - <F8> for a look-up table ; and
- Insert in the information box any further description relevant to the account (free form text).

**Note :** When modifying an existing account, changes are limited to the amount, delay (days) and the information text box.



A delay (number of days) must be set for the payment of credit account statements. If generation of an account statement is requested, and there is no delay set, the system will show an error message.

Before a declarant can use a credit account the account must be 'activated' and if declarations are to be input using MODBRK a 'secret code' or PIN number (Personal Identification Number) allocated. These are managed through the system.



It is recommended that when a credit account is created a pre-payment account is also created to allow the accountholder to continue to process declarations if the credit account limit is exceeded. It also allows for Customs to make repayment of any taxes overpaid by the declarant or company.

#### Activating the Credit Account

Accounts are activated using the controls within the Credit account window. See the example screen above – [Establishing a Credit Account](#).

Access is through menu options '**Functions**', '**Account Management**' and requires server login. The controls '**Suspend**' and '**Activate**' switch the status of an account.

#### Account Secret Code

For account security the account holder (declarant or company) is issued with a secret code that is used together with the account code. This helps in confirming that a person using a Pre-Payment account is authorised.

The secret code number or PIN (Personal Identification Number) is allocated by the system. To allocate a secret code for a new account:



- Select options ‘**Functions**’, ‘**Print/Query**’, ‘**Account**’, ‘**Account secret code**’;
- Login to the server;
- Enter your account code;
- System displays the allocated secret code.

The code format is four digits, numerical. **Note** : This menu option also allows a user to find a secret code for an account.



**Note:** Security considerations mean that access to this menu option must be strictly controlled.

### Using a Credit Account

Having set up a credit account, a declarant can request that a declaration be processed against that account. This can be handled in several ways. As an example:



- If Customs procedures permit, and the declarant is working on DTI (Direct Trader Input), the declaration can be prepared on the declarant’s PC (ASYCUDA Client) and presented to Customs electronically.
- Also, if procedures permit, this can be a ‘request for assessment’. If direct assessment is available, and the declarant’s credit balance is sufficient to cover the duty and tax payable on that declaration, the declaration is treated as if it were paid and release can be given.

To use a credit account, the credit account code is entered in box 48 of the SAD (the “Deferred payment” box). The system verifies that the code is valid for the declarant or company code, as entered in boxes 8 and 14 of the declaration and if acceptable, the system prompts a small window for input of the secret code. If the account code is not in agreement with the code in box 8 or box 14 an error message will be displayed and processing will be suspended until there is agreement.

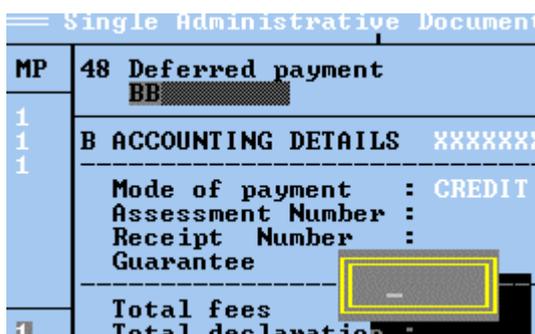
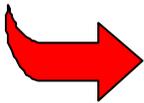


Fig. 4.4 Part of SAD screen, showing box 48 and the dialog box for input of the secret code

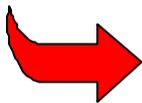
If the secret code for the account is valid, declaration processing can continue as normal. When either Customs or Declarant requests assessment the system checks the calculated duties against the credit balance. If the amount of credit is sufficient to cover the duties, the declaration can be assessed. However, if the balance is insufficient, processing will be suspended until the account number is changed or deleted from box 48. If there is insufficient credit balance in the account registration or assessment is not possible.



See Section 3 of this Reference Document for more details on preparing and processing Declarations.

## Paying a Credit Account

The ASYCUDA accounting system offers several options for paying the duty and tax liability for declarations that have been assessed and cleared against a credit account.



**Note:** When a declaration is assessed using a valid credit account the declaration is treated **as is if it were** paid. However, within the accounting system, the declaration retains an 'unpaid' status. To 'pay' the declaration (and change the status to 'paid') the liability against the declaration in the credit account must be settled.

Payments can be made through the options:

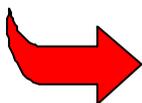
- 'Functions', 'Payments in', 'Declaration (Credit)';
- Functions', 'Payments in', 'Declaration Statement (Credit)';
- 'Closing balance generation'.

These payment options are explained in the following paragraphs.

### Payments in - Declaration (Credit)

---

This is the basic credit payment option. The declarations have been assessed (and the goods most likely released) against the credit account but the duty payment liability remains. This option allows for the payment of tax and duty liability for individual credit declarations.



The frequency of payments will depend on the terms of the agreement between Customs administration and the declarant when setting up the credit account.

### The Layout of the Receipt on the screen

The screen '**Declarations payment**', '**Credit Entry Form**' displays only one area of the Receipt at a time. The Receipt is divided into four Quadrants).

This screen is very similar to the Cash Declaration payments screen in [The Layout of the Receipt on the screen](#). This screen entry form however asks for identification by the '**Account Holder Code**'. The other data input requirements are the same.

### The Local Menu

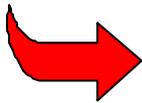
The screen 'Declarations payment Credit Entry Form' has a Local Menu.

For a description of how to use Local Menus and an explanation of the options available from the Local Menus of payment entry form screens, see [The Local Menu](#).

### Processing the Payment of Credit Declarations

To process payments for credit declarations select '**Functions**', '**Payment in**', '**Declaration (Credit)**'.

Login to the server and enter the details in the 'Declarations payment Credit Entry Form'.



The procedure is the same as previously described for Paying a cash Declaration except that the '**Account Holder Code**' identifies the declarant. (Entering the code displays the account holder name and address on screen.)

### Validating the payment

After entering the details of the payment, select '**Local Menu**', '**Action**' for a system check of the payment detail. You must '**Validate**', to record the payment transaction within the system. See '**Local Menu**', '**Action**'.

### Payments in - Declaration Statement (Credit)

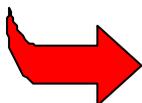
This option provides a simpler means of payment than the method described in the previous section. The declarant makes the payment against an account statement that is generated by Customs. This account statement provides a total of the duty and tax liabilities accrued against that account over the period agreed for settlement.

The declarant pays on the statement total, without the cashier having to enter details of individual declarations and amounts that make up that statement total. All declarations on that statement are paid and a single receipt number is assigned to all.

### Generating a Credit Account Statement

This menu option is under: '**Functions**', '**Payments in**', '**Decl. Statement [Credit]**' '**Generate statement**'. You will be prompted to enter the following information:

- Credit account reference
- End date.



Although an office code is displayed in the box, the system does not use this office code as criteria for selecting declarations for the statement.

The account reference is checked to verify that it is a valid one. The end date to be captured is the date ending the statement and can be any date prior to the current date, after the end date for any previous statement.

The very first time you generate a credit statement the system will generate the statement for all credit declarations from the first day of validity of the account until the end date you have specified.

Subsequently, the system will generate the statement from the day after the last end date specified on the previous statement until the end date specified for this statement. The end date for a credit statement cannot be later than the day before the current date.



For example, if the last statement was from 01/12/1999 to 31/12/1999, and you enter the current statement end date 31/01/2000, then the statement will cover the period 01/01/2000 to 31/01/2000 assuming that today's date is at least 01/02/2000.

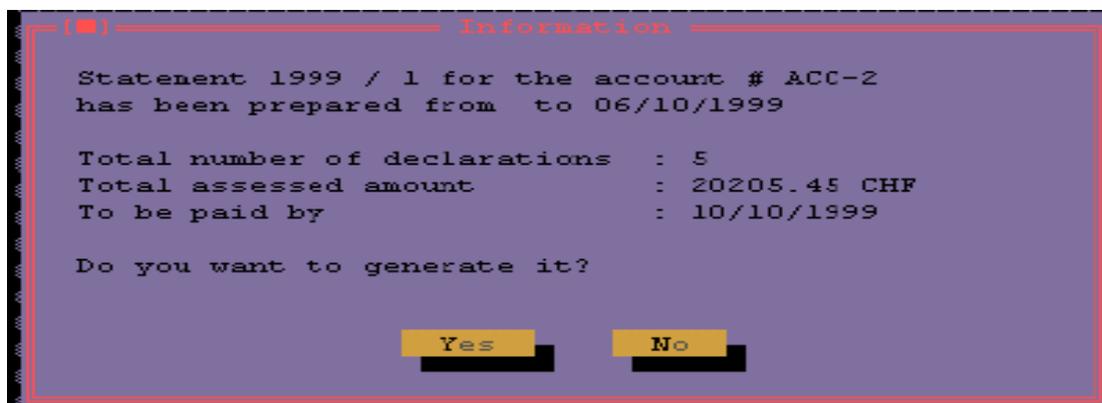
The declarations that are selected and assigned to a statement have to match the following criteria:

- Declaration assessed within the time period mentioned;
- Declaration assessed under the credit account reference given;
- The assessed amount to be paid for each declaration is greater than 0;
- Declarations that were post-entry modified during the time period that was:

1. before post-entry, cash and then credit after post-entry; or
2. before post-entry, credit but with a different account holder.

All the declarations that match the above criteria will be assigned to the credit account statement. An information box will be displayed with the following details:

Fig 4.5: Pre-statement generation window



The information box shows the total number of declarations, the total amount assessed for these declarations and the deadline for payment. If you accept 'Yes' to generate the statement, the statement will be displayed on the screen. You cannot then modify the details. The statement can be printed using the 'Local menu' 'Print' option.

After accepting 'Yes' to generate a statement, it is no longer possible to re-generate the same statement, i.e. a statement with the same end date. However it is possible to take further print copies of that statement.

If you choose not to generate the statement, select 'No'. The statement generation can be requested again, at a later stage.

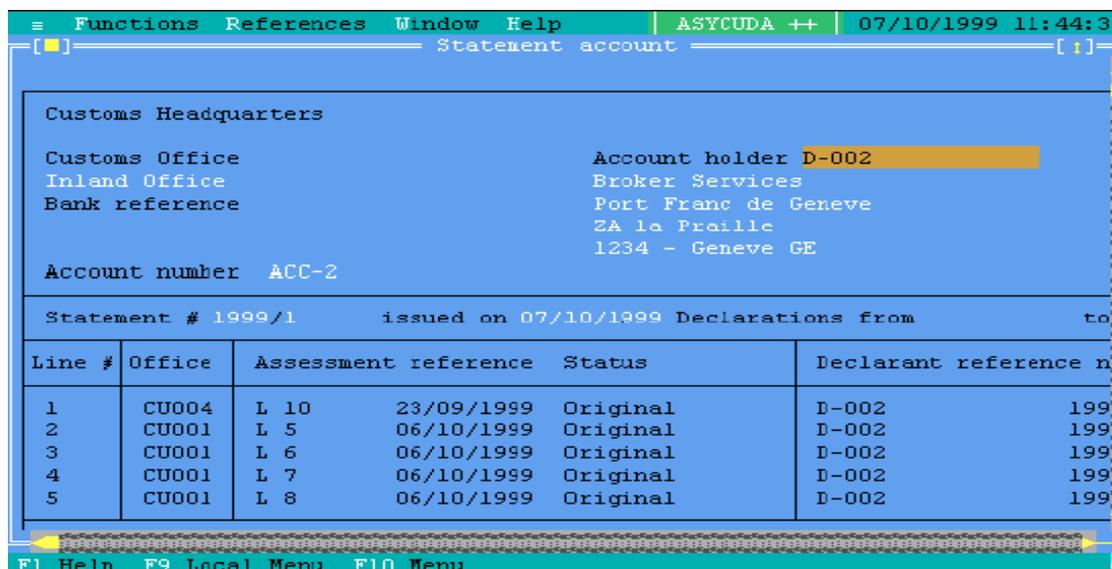


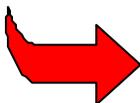
Fig 4.6: Statement screen (top half)

999 Declarations from					to 06/10/1999 - Payment due on 10/10/1999				
us	Declarant reference number			Model	Assessed amount				
inal	D-002	1999/#12		IM 4	4041.09				
inal	D-002	1999/#3		IM 4	4041.09				
inal	D-002	1999/#4		IM 4	4041.09				
inal	D-002	1999/#5		IM 4	4041.09				
inal	D-002	1999/#6		IM 4	4041.09				
					<b>20205.45</b>				
tamp					181.50				
g fee					3630.00				
stoms Duty					9075.00				
Tax					3630.00				
ed Tax					3688.95				

Fig 4.7: Statement screen (bottom half)

### The Credit Account Statement

The credit statement is given a unique number. In the above example, (figures 4.6 and 4.7), it is numbered '1' as it is the first statement of the year. The statements are sequentially numbered by the system (within an office and a year) in order to have a continuous series, without gaps.



The statement numbering series allows for three digits, thus allowing statements to be produced daily if required. This is sufficient, as the calculation of the delay for payment cannot be less than one calendar day. Multiple offices using one server database can all access the credit account. The numbering of the statement is unique in the database regardless of which office generates it. This unique statement that is generated is considered the **ORIGINAL**.

### Amendment of the Statement

After an original statement has been generated, the declarations on that statement may be modified before statement payment and the total liability of the statement may also change.

Post Entry amendments may increase or decrease the liability for individual declaration(s) shown on the statement. This does not change the total liability shown on the original statement that has been generated. Indeed the statement may have already been sent to the account holder for payment.

It is therefore possible that when a declarant pays the statement at a bank that he may overpay or underpay if he pays the liability shown on the statement when there has been any post entry adjustment between the generation of the statement and payment.

### Accounting for payment of a credit statement when the liability has changed.

If the total liability of the statement has increased, enter the means of payment code for "Bank" for the amount paid at the bank and add another means of payment for the additional amount i.e. cash. Remember to collect the additional liability from the account holder.

If the total liability has decreased, enter the means of payment code for "Bank" for the revised total amount of the statement, open the account holder's corresponding pre-payment account and credit that account with the balance of the bank payment. If a pre-payment account does not exist, it can be created.

To view a credit account statement after generation, to check for revisions in the total liability following any post-entry adjustment, 'Functions', 'Payments in', 'Decl. statement [Credit]', 'View statement'. This option asks for the:

- Account reference
- End date
- Statement number

This retrieves the statement in view mode. The difference between this option and the Generate Statement option is that you can compare any differences in the 'Assessed amounts' between the original statement and the declaration assessments at the current date. As you can see in Figure 4.6, there is a column called 'Status' for each declaration. If the declaration has been modified since the original statement the status can take on one of the following descriptions:

Status	Description
Post-Entry Increase	Declaration modified post-entry and the amount assessed has increased.
Post-Entry Reduced	Declaration modified post-entry and the amount assessed has reduced.
Post-Entry Nil	Declaration modified post entry and the amount assessed is zero.
Post-Entry Deleted	Declaration deleted post-entry, there is no longer any tax liability.
Cash Declaration	Declaration is no longer Credit but is now a cash declaration.
Account Changed	Credit Account holder has changed after post-entry modification.
Already paid	Declaration has been individually paid using the Payment In (Credit) option.

#### Credit Statement Payment

To pay, '**Functions**', '**Payments in**', '**Decl. statement [Credit]**', '**Statement payment**'. This option asks for the statement reference details:

- Year of statement
- Credit account reference
- Statement number

Although an office code is displayed in the box, the system will not use this office code as criteria for selecting the statement, as the statement is independent of the office code. The payment screen is similar to other payment screens. You need to capture the means of payment (and foreign currency if necessary). The breakdown of the taxes and the declarations to be paid is shown.

The payment is validated using the '**Local menu**', '**Action**', '**Validate**' option, or **<F2>**. If the payment is successful a serial letter and number is given to the receipt. You can print the receipt now or later on. The receipt can be retrieved to screen and printed using the option '**Functions**', '**Print/Query**', '**Receipt**'. The receipt for a paid statement is shown in Figures 4.8 and 4.9.

ASVCUDA ++ 07/10/1999 15:15:58

Declarations payment - Statement Entry Form

Name and address  
 Broker Services  
 Port Franc de Geneve  
 ZA la Praille  
 1234 - Geneve GE

Receipt N° : R 1  
 Issued on 07/10/1999 at 15:12:55  
 Number of declarations: 5  
 Total amount: 20205.45 CHF

This cash receipt is issued in payment of the statement number 1999/1 dated of 07/10/1999, payment due on 10/10/1999 for the credit account above.

Total liability per tax	Amount
CST Customs Stamp	181.50
FEE Processing fee	3630.00
ICD Import Customs Duty	9075.00
TRT Transport Tax	3630.00
VAT Value Added Tax	3688.95

Means of payment	Check number	Bank code	Amount
10			20205.45

Fig 4.8: Paid statement receipt (top half)

Means of payment	Check number	Bank code	Amount
10			20205.45
Total amount paid			20205.45

Foreign Currency	Exchange Rate	Amount in

Declarant Reference	Assessment ref.	Amount paid
CU004 D-002 1999 #12	1999 L 10	4041.09
CU001 D-002 1999 #3	1999 L 5	4041.09
CU001 D-002 1999 #4	1999 L 6	4041.09
CU001 D-002 1999 #5	1999 L 7	4041.09
CU001 D-002 1999 #6	1999 L 8	4041.09

Fig 4.9: Paid statement receipt (bottom half)

The declarations that are now paid take on the status **'Paid'** but the action that has been performed on each one is **'Paid by statement'**. The status window is seen from the local menu of the declaration.

**Credit Statement List**

To see the list of statements on your database you use the menu option: **'Functions'**, **'Print/Query'**, **'Account'**, **'List of statements'**. The parameters for producing the list are:

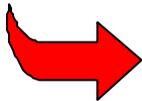
- Account reference (optional).
- Begin date (mandatory) - the list of statements that were issued on that date or later.
- Status (mandatory) – is either 'To be paid' or 'Paid'.

The resulting screen contains the list of statements requested. Two buttons are provided on this list:

- View Sta. (View statement)
- View Rcpt. (View receipt)

If the selected the list of statements were **'To be paid'**, then the **'View Sta.'** button is highlighted. You can select a statement with the mouse or keyboard and then view the statement by selecting **'View Sta.'**. The statement displayed could be the original statement if the declarations have not been modified, or the original taking into account any post-entry modifications. See [Amendment of the Statement](#).

If you have selected the list of statements **'Paid'** then the **'View Rcpt.'** button is highlighted and you can select a statement with the mouse or keyboard and then view the receipt of the paid statement by selecting **'View Rcpt.'**



See the technical documentation for details of the storage of statements within the tables of the ASYCUDA++ database.

### Closing Balance Generation

Requesting 'Closing balance generation' calculates the total amount owing for the specified credit account for the period. It removes from the ASYCUDA accounting system any duty and tax liability in respect of that account.

This action is done in response to the declarant's payment of the total amount owing, or to transfer the declarant's liability to another accounting system, external to ASYCUDA. **'Closing balance generation'** then "balances the books" within ASYCUDA.

### Reporting on Credit Account Transactions

Receipts are not issued by the system until the account is settled (This is because the system doesn't recognise the respective declarations as 'paid' until the cash has been received.) A report option, **Functions**, **Print/Query**, **Account**, **Account summary**, lists details of transactions processed against an account. See [Account Summary](#).

## Pre-Payment of Duties and Charges

Declarants can deposit with Customs an amount of cash sufficient to cover duty and tax liability for their ASYCUDA++ declarations. This 'Pre-Payment' facility offers advantages in clearance, as a 'request for assessment' of a declaration means that the declaration is assessed and immediately paid provided the prepaid amount is sufficient. Payment becomes a part of an automatic process.

The use of Pre-Payment facilities involves a three-stage process:

1. Establishing and activating a Pre-Payment account for the declarant;
2. Paying cash into the Pre-Payment account; and
3. Accessing the account during the declaration preparation and assessment process.

These stages are described in the following paragraphs.

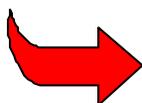
### Establishing a Pre-Payment Account

New Pre-Payment Accounts are created (and existing accounts modified) using the menu option **Functions**, **Account Management**.

The **'Credit account'** window is for the control and maintenance of both Credit and Pre-Payment accounts. It displays a table of existing accounts showing the account code or number, account type, current status, declarant or company code, and validity dates. An example screen display of the **'Credit Account'** window is at page 4.13.

## Opening or modifying a Pre-Payment Account

Select **'Open'** (new account) or **'Modify'** (existing account) to open the form display for credit and Pre-Payment accounts.



To modify an existing 'active' account, the account status must be set to 'suspended'. Use the **'Activate'** and **'Suspend'** controls within the Credit account window to switch the account status.

The screenshot shows a window titled 'Credit account' with the following fields and values:

Account #	: B2	Valid from:	27/07/1995 to
Type	: 2 PrePayment	Status	: Suspended
Maximum authorized overdraft	:	0.00	Delay <days> : 0
Declarant:	Swissair		
Company	: A0000040	International Air 4500 - Zurich Kloten	

Information  
Test Prepayment account for ASYCUDA Training

Buttons: OK, Cancel, Help

Fig. 4.10 Modacc: Functions: Account Management: Modify

### To set up a new Pre-Payment account

The procedure for setting up a new Pre-Payment account is the same as that for credit accounts. See [To set up a new credit account](#).

### Activating the Pre-Payment Account

Accounts are activated using the controls within the Credit account window. See the example screen in the previous topic – **'Establishing a Pre-Payment Account'**.

This is done through menu options **'Functions: Account Management'** and requires server login. The controls 'Suspend' and 'Activate' toggle the status of an account.

### Account Secret Code

To debit a Pre-Payment requires the account holder to enter a secret code at the time of making the declaration. The account holder (declarant or company) is issued with a secret code that is used together with the account code. This helps in confirming that a person using a Pre-Payment account is authorised.

The procedure for allocating a secret code is the same as described for Credit Accounts.

### Payments in - Crediting a Pre-Payment Account

For a declarant to use a Pre-Payment account, first a sufficient amount of cash must be paid in. Cash for Pre-Payment accounts is paid into the ASYCUDA accounting system through the menu option **'Functions', 'Payments in', Crediting account'**. The layout of the window (and the receipt) is as follows:

ASYCUDA ++   26/07/1995 17:49:29			
Creditig an account			
Account #	AA	Account holder	CU001 Airport office
Name and address	Receipt N° : Issued on : at Amount deposited : 0.00 ncy		
Previous balance	0.00	Current balance	0.00
Means of payment	Reference	Bank code	Amount
Amount collected			0.00

Fig. 4.11 Functions: Payments in: Crediting account'

### The Local Menu

The screen 'Crediting an account' has an 'Local Menu'.

For a description of how to use Local Menus and an explanation of the options available from the Local Menus of payment entry form screens, see **The Local Menu**. This Local Menu has only the 'Action' option, which allows 'Local Check' and 'Validate'.

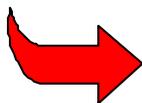
Validation of the payment is necessary, to transfer the transaction details into the ASYCUDA accounting system.

### To credit an Account

In making a payment into a Pre-Payment account, **Functions: Payments in: Crediting account'**, the cashier enters in the 'Crediting an account' window the following information: -



- Account reference. A display of the Account holder's name and address will appear on screen.
- The total amount to be paid on deposit. This updates the 'Previous balance' and the 'Current balance' amounts displayed in the window.
- The means of payment code, e.g. 1 for cash, 2 for cheques. A 'Look-up' table is available via <F8>.
- Any reference required for the mode of payment e.g. if paying by cheque, the cheque number and bank code.
- The amount paid for the mode of payment.



**Note:** Up to three modes of payment can be entered on the one receipt. For example, part payment in cash and part payment in cheque.

### Validating the payment

Enter the details of the payment, then select 'Local Menu', 'Action' for a system check of the payment details.

You must 'Validate' the payment to record the payment transaction within the system. See Local Menu, [Action](#).

After validation the receipt number appears in the display on screen.

## Debiting a Pre-Payment Account

To have declarations assessed using Pre-Payment facilities requires that the Declarant or Company maintain a sufficient cash balance in their Pre-Payment account. See [Payments in - Crediting a Pre-Payment Account](#) for details.

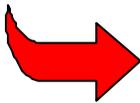
In certain circumstances, the amount deposited may be more than needed for a declaration, or for other reasons, a specific declaration may not proceed and the Pre-Payment deposit not required. This '**Payment out**' provides the means of refunding the excess cash deposited.

### To Debit an Account

In making a payment from a Pre-Payment account '**Functions**', '**Payments out**', '**Debiting account**' the cashier enters in the '**Debiting an account**' window the following information: -



- Account reference. A display of the Account holder's name and address will appear on screen.
- The total amount to be debited (refunded) from the deposit. This updates the 'Previous balance' and the 'Current balance' amounts displayed in the window.
- The means of payment code, eg. code 1 for cash payments, code 2 for cheque payments. A 'Look-up' table is available via <F8>.
- Any reference required for the mode of payment eg. if paying by cheque, the cheque number and bank code.
- The amount paid for the mode of payment



**Note:** Up to three modes of payment can be entered on the one receipt. For example, part payment in cash and part payment in cheque).

### Validating the payment

After entering the details of the payment, select '**Local Menu**', '**Action**' for a system check of the payment details. You must '**Validate**' the payment to record the payment transaction within the system. See '**Local Menu**' [Action](#). After validation the receipt number is shown in the display on screen.

## Using a Pre-Payment Account

Having set up a Pre-Payment account, a declarant can request that a declaration be processed against that account. This can be handled in several ways:

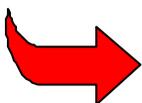


- If Customs procedures permit, and the declarant is working on DTI (Direct Trader Input), the declaration can be prepared on the declarant PC (Client) and presented to Customs electronically.
- Also, if procedures permit, this can be a 'request for assessment'. If direct assessment is available, and the declarant's credit balance is sufficient to cover the duty and tax payable on that declaration, the declaration is treated as if it were paid and release can be given.

To use a credit account, the credit account code is entered in box 48 of the SAD (the 'Deferred payment' box). The system verifies that the code is valid for the declarant or company code, as entered in boxes 8 and 14 of the declaration and if acceptable, the system prompts a small window for input of the secret code. If the account code is not in agreement with the code in box 8 or box 14 an error message will be displayed and processing will be suspended until there is agreement.

If the secret code for the account is valid, declaration processing can continue as normal. When either Customs or Declarant requests assessment the system checks the calculated duties against the credit balance.

If the amount of credit is sufficient to cover the duties, the declaration can be assessed. However, if the balance is insufficient, processing will be suspended until the account number is changed or deleted from box 48. If there is insufficient credit balance in the account registration or assessment is not possible.



Section 3 of this Reference Document gives more detail on preparing and processing Declarations.

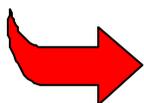
### Reporting on Pre-Payment Account Transactions

A receipt can be printed at the time a cash deposit is credited to the Pre-Payment account. Copies of pay-in receipts are available through menu option '**Functions**', '**Print/Query**', '**Receipt**', '**Pre-Payment**'.

A report option '**Functions**', '**Print/Query**', '**Account**', '**Account summary**' lists details of transactions for an account. See [Account Summary](#) for details.

## Accounting Prints and Queries

The accounting module has a number of query and reporting options, for extracting copies of receipts for payments, to list unpaid declarations and to produce a summary of transactions on credit and Pre-Payment accounts.



The queries and reporting formats given as standard by UNCTAD will not meet the needs of all countries. Tools and utilities provided with the ASYCUDA system can be used to generate and print accounting reports to your specific requirements. **See the technical documentation for more information.**

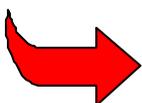
### Receipt

This menu option provides copies of payment receipts.

To display and print any receipt, select '**Print/Query**', '**Receipt**', log in to the server and enter the following to retrieve the receipt: -

- **The receipt series character, eg. "R";**
- **The receipt number; and**
- **The receipt date.**

Receipt numbers and dates can be retrieved from lists of paid declarations and account summaries.



Screen displays of declarations are available through '**Print/Query**' options within modules **MODCBR** and **MODSEL**, and account summaries from within this module — see [Account Summary](#) for details.

## List of Declarations

This option allows you to access the server database to extract a list of declarations.

An example of the Declaration selection screen follows:

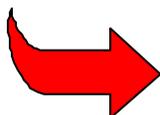
```

ASYCUDA ++ | 27/07/1995 14:33
-----
Functions  References  Window  Help
-----
Declaration selection
-----
Office code : CU001      Airport office
Model      : IM 4      Entry for home use
Declarant  : C-001     Freight express
Consignee  : A0000010 Winterthur Insurance
Exporter   : 
Account #  : B2
Date from  : 01/07/1995   to      : 27/07/1995
Status    : Unpaid      Sort      : Declarant/Reference #
-----
OK      Cancel      Sort      Help
  
```

Fig. 4. 12 Functions: Print/Query: Unpaid declarations

The server extraction of declarations lets you say which declarations you want included in your list. As the screen above demonstrates, you can specify any combination of the following:

- Office code
- (Declaration) Model
- Declarant
- Consignee
- Exporter
- Account code
- A date range ("from ....to")



'Look-up' of reference tables is available through <F8>. You can also specify the order in which you would like the query result displayed. The <spacebar> can be used to cycle through the sort options.

## Account Summary

Selecting the option **Function**, '**Print/Query**', '**Account**', '**Account summary**' opens a window called '**Account summary selection**'. You must first login to the server.

To display details of an account, enter in the '**Account summary selection**' window:



- The Credit or Pre-Payment account reference number or code;
- In the pop-up window, enter the correct 'secret code' for the account;
- Make a summary selection: the available choices are 'last exercise' and 'date interval'; and
- If you select 'date interval', specify the date range. (The date range must be within the validity date range of the account)

The account summary describes each operation against the account – both payments and declaration assessments. The summary gives assessment and receipt numbers, with debit and credit amounts and totals. The next screen is an example of an account summary report. (The report can be printed, through the 'Local menu', 'Print' option.)

Op. #	Description	Date	Debit	Credit
Report on 14/07/1995			9025.99	
1	Decl. payment R 318	14/07		6510.40
2	Closing balance R 319	14/07		2515.59
3	Decl. assessment L 508	28/07	6384.33	
Total			6384.33	9025.99
Balance on 28/07/1995			6384.33	

Fig. 4. 13 Function: Print/Query: Account: Account summary

## Cashier's Reports

Cashier operations require certain basic reporting functions, to allow reconciliation of daily cash takings, and for reporting of revenue collection. The standard reporting options for cashiers appear on the 'Functions', 'Daybook operations', 'Shift operations'.

### Daybook Print/Query

There are three standard menu options for printing or querying the Daybook:

1. The provisional daybook;
2. The definitive daybook; and
3. Monthly report.

The 'Provisional daybook' allows a trial balance - to check transactions (receipts) against cash takings - before the close of the accounting period, i.e., with the 'daybook' still open.

The 'Definitive daybook' is a report of transactions, covering the period in which the Daybook was open, available after the daybook has been closed.

The Daybooks, (provisional or definitive), and the Monthly report can be printed in two forms - by type of operation or by means of payment

'Type of operation' report lists all payments in and out within the Daybook period, and gives reference details, such as receipt numbers, declarant code and transaction amount, with totals.

'Means of payment' reports give subtotals of transactions for the Daybook period and groups according to the 'means of payment' codes; e.g. cash, cheque, guarantee etc.

### Budget Account Report

The 'Definitive daybook' sub-menu has an additional reporting option: 'Budget account'. The standard Budget account report gives a bigger picture of revenue collections by the Administration, within the reporting period. It gives: -

- Totals of all transactions for the period (payments in and payments out), grouped and subtotalled, first by budget code, then second by tax code; and
- Shows amounts in two columns; (1) total duty/tax assessed during Daybook period; and (2), total duty/tax collected for the Daybook period.

### Cash Daybook by Budget Account: Duty/Tax assessed

Total of duties and taxes of declarations assessed during the daybook period including cash, credit and Pre-Payment, and other cash transactions IN. Deleted declarations are not taken into consideration.

### Cash Daybook by Budget Account: Duty/Tax collected

Total of duties and taxes or other payments included in all of the payments made during the daybook period including cash, credit and Pre-Payment declarations, and other transactions 'IN'.

This includes:

- Declarations assessed and paid during the daybook session
- Declarations assessed before the daybook session and paid during it
- Other transactions IN paid during the daybook session
- Post entry payments

All refunds, i.e. all payments 'OUT', are subtracted from the collected amount.

Further payments or refunds related to the declarations paid in the current daybook session but carried out after the daybook session are not taken into consideration.

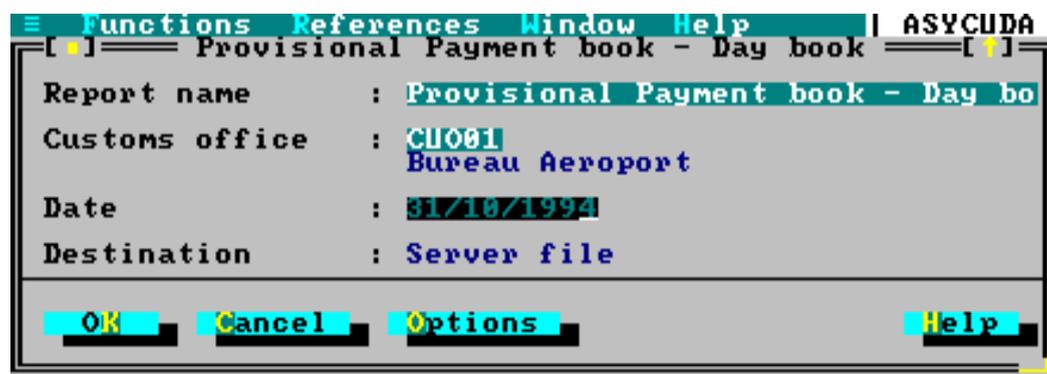


Fig. 4. 14 MODACC : Functions: Daybook operations: Print/Query: Provisional daybook

### Print output options

In printing the daybook the 'Options' button gives a number of choices for output. The report can be directed to the server printer or to a server file and the print priority can be set. This includes an option to delay a print to a date and time specified by the user.

### Monthly Reports

Standard server reports giving monthly summaries are available from the menu option 'Functions', 'Day Book Operations', 'Print/Query', 'Monthly report'.

Reports are available:

1. By type of operation;
2. By means of payment; and
3. By budget account.

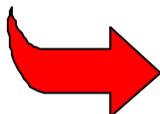
The budget account report contains the monthly collection column that (in ASYCUDA++ versions prior to 1.15) was in the 'Cash Daybook by Budget Account' report.

The monthly collection is the total of duties and taxes or other payments in all of the payments processed during the reporting month, including cash, credit and Pre-Payment declarations and any other transactions 'IN'.

This includes:

- declarations assessed and paid during the indicated month
- declarations assessed before the indicated month and paid during it
- other transactions IN paid during the indicated month
- Post-entry payments

All refunds are subtracted from the collected amount. Further payments or refunds related to the declarations paid in the current daybook session are not taken into consideration.



Further details on monthly reports by budget account can be found in the technical documentation. (Section VI of the new technical features of 1.15 document.)

### Shift Operations - Print/Query

Like the Daybook reports, the Shift summary reports are used to reconcile duty collections (i.e. cash on hand) against the computer and printed records of transactions for the accounting period. Control and reporting by 'shifts' allows for easy reconciliation in the larger Customs office, working with several cashiers.

There are three standard menu options for printing or querying shift operations.

1. The provisional shift summary;
2. The definitive shift summary; and
3. Summary by cashier

The 'Provisional shift summary' allows a trial balance on a cashier-by-cashier basis of transactions against cash takings before the close of the accounting period, i.e. with the 'daybook' still open.

The 'Definitive shift summary' is a report of transactions covering the period of the cashier's individual shift, available after the close of the shift.

The 'Summary by cashier' report gives subtotals by cashier of transactions processed during the shift (the accounting period).

The shift summaries are available for on screen display and can be printed in two forms by type of operation or by means of payment

'Type of operation' report lists all payments in and out within the shift period, and gives reference details, such as receipt numbers, declarant ID and each transaction amount, with totals.

'Means of payment' reports give subtotals of transactions for the Daybook period and groups according to the 'means of payment' codes e.g. cash, cheque, guarantee, etc. The 'Options' button gives a choice of destination for the print, and sets a print priority.

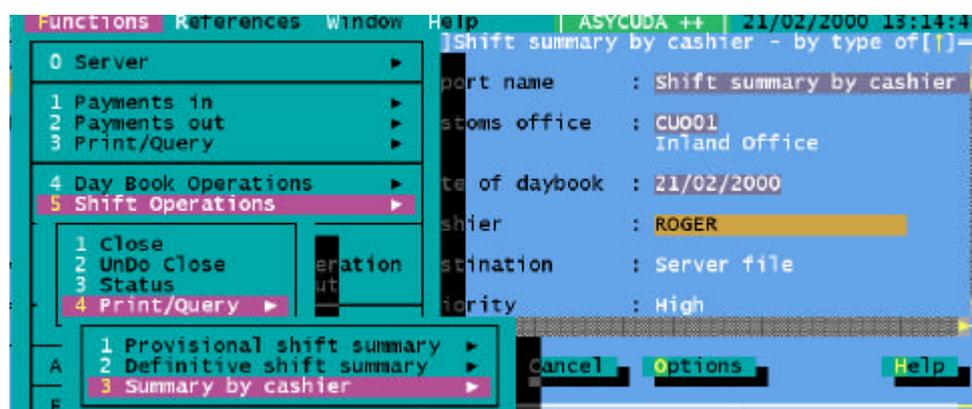


Fig 4.15 MODACC 'Shift Operations', 'Print/Query', 'Summary by cashier'.

## Cashier Management

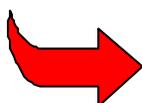
This Chapter describes the operation of the daybook and the functions available to manage Cashier shifts.

### Daybook Operations

The 'Daybook' records all the accounting transactions. The Daybook contains details of all the receipts issued throughout the basic accounting period for all paid declarations and other cashier transactions. Details include declarant code and the method of payment (cash, cheques or other form of payment) for each accounting transaction.

#### Open

The Daybook needs to be open in order to start the recording of cashier transaction. Select '**Open**'.



The daybook determines the basic accounting 'period'. While it can be left open for longer periods (as determined by the user), the need to balance the books and to bank and account for takings usually means that an 'opening' and 'closing' each day is the normal practice.

#### Close

In order to balance the day's takings, the Daybook must be closed and then no further cashier transactions can be performed, i.e. no more money can be collected.

#### Undo Close

Choose this option to re-open a Daybook that has been closed.



For security reasons, access to this option is usually restricted to Cashier supervisors or managers.

#### Status

This option produces a box on the screen where the user can capture a date interval. The system will then produce a list of the daybooks and shifts opened in that time period.

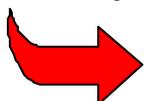
An example follows:

Daybook open date	Shift #	From Date & Time	To Date & Time
02/01/2000	1	02/01/2000 08:01	02/01/2000 10:30
	2	02/01/2000 11:45	02/01/2000 16:30
03/01/2000	1	03/01/2000 08:10	03/01/2000 12:30

#### Print/Query

The daybook can be shown and printed, and is available in either a 'provisional' or 'definitive' form. View options are by 'type of operation' or 'means of payment'.

A 'Budget account' report generates a summary ordered by budget and tax codes.



See [Daybook Print/Query](#) for more details.

## Shift Operations

The basic accounting period for the Customs office, the Daybook period, can be broken down into shifts, to allow for receipts to be handled by a number of different cashiers over the period, and for each of those cashiers to be separately accountable. All Shift Operations require the user to be logged in to the server.

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### Close

Opening the daybook for the period opens 'Shift 1'. Selecting "Close" will close the shift that is currently open. To open the next shift, select "Undo Close"

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### Undo Close

This opens the second (and subsequent) shift for the accounting period, i.e. Shift 2, Shift 3, Shift 4.

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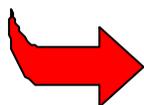
### Status

Displays a window to inform the user when the shift started and finished.

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### Print/Query

The 'Print/query' menu gives several options for reporting on shift operations. Shift summaries are available in either a 'provisional' or 'definitive' form, or summary by cashier (i.e. the individual cashier user name). View options for the reports are by 'type of operation' or 'means of payment'.



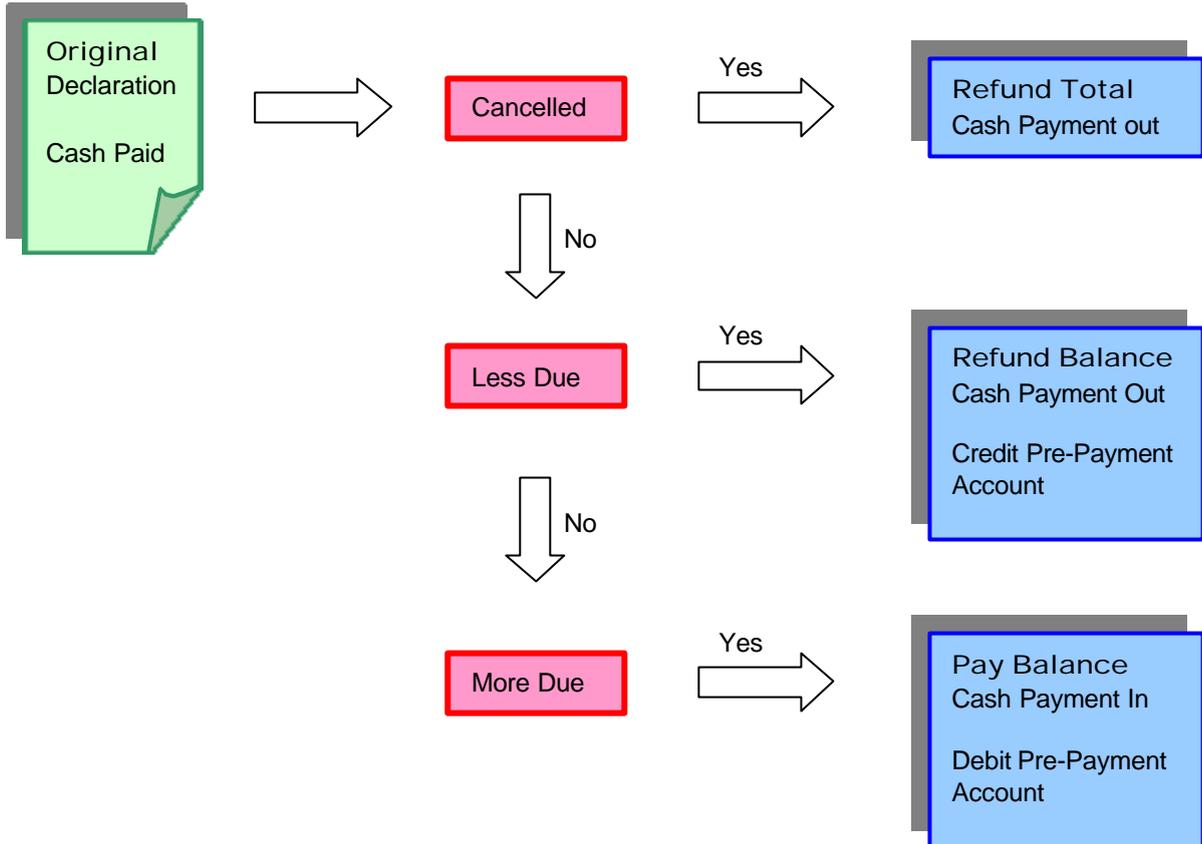
See [Shift Operations - Print/Query](#) for more details.

## Post Entry Accounting

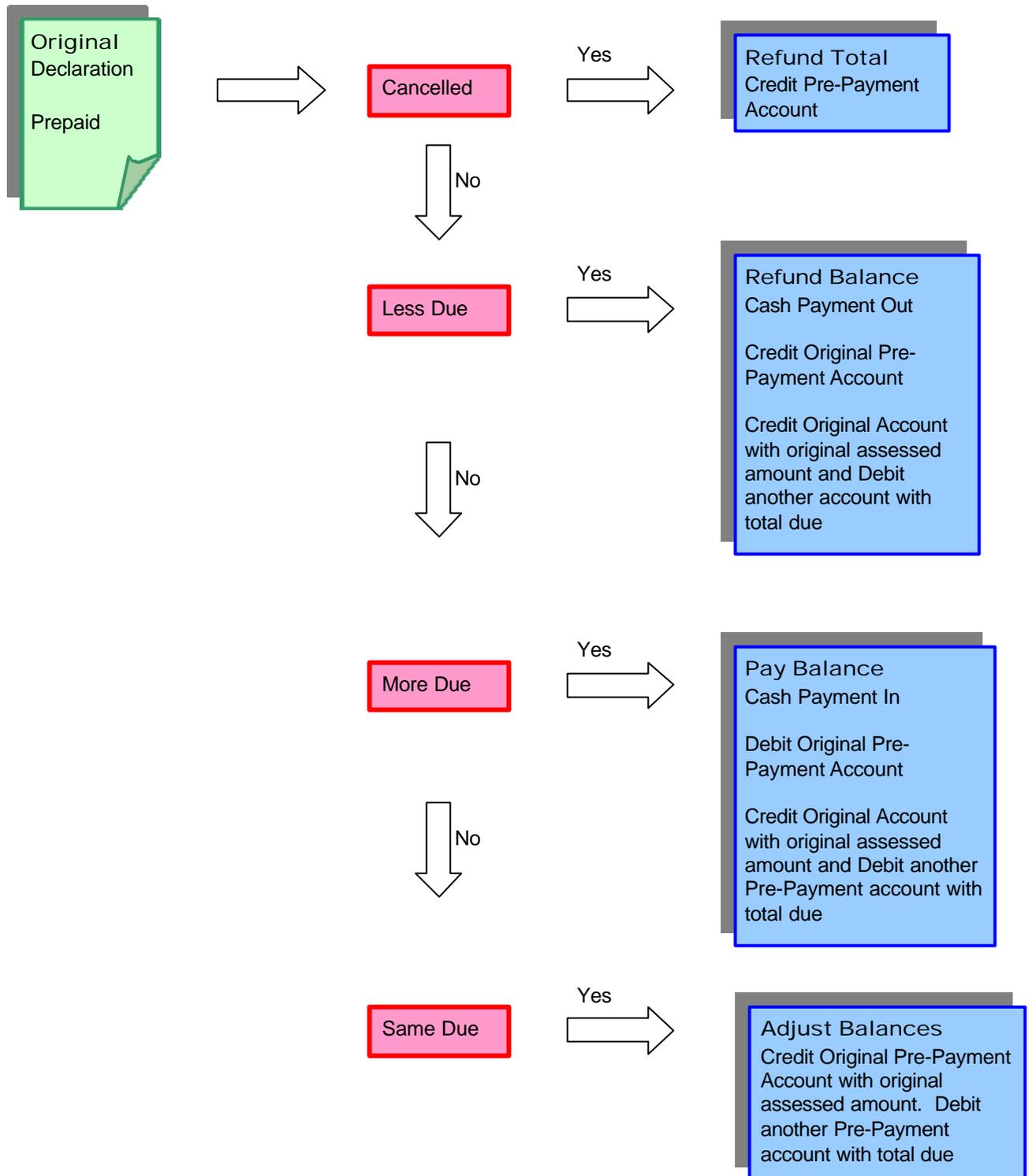
This is the most complex part of the post-entry process as many options are available. The diagrams below illustrate the various options.

- Post entry on a declaration paid by cash;
- Post entry on a declaration paid by Pre-Payment;
- Post entry on a credit declaration that is not paid;
- Post entry on a credit declaration that is paid.

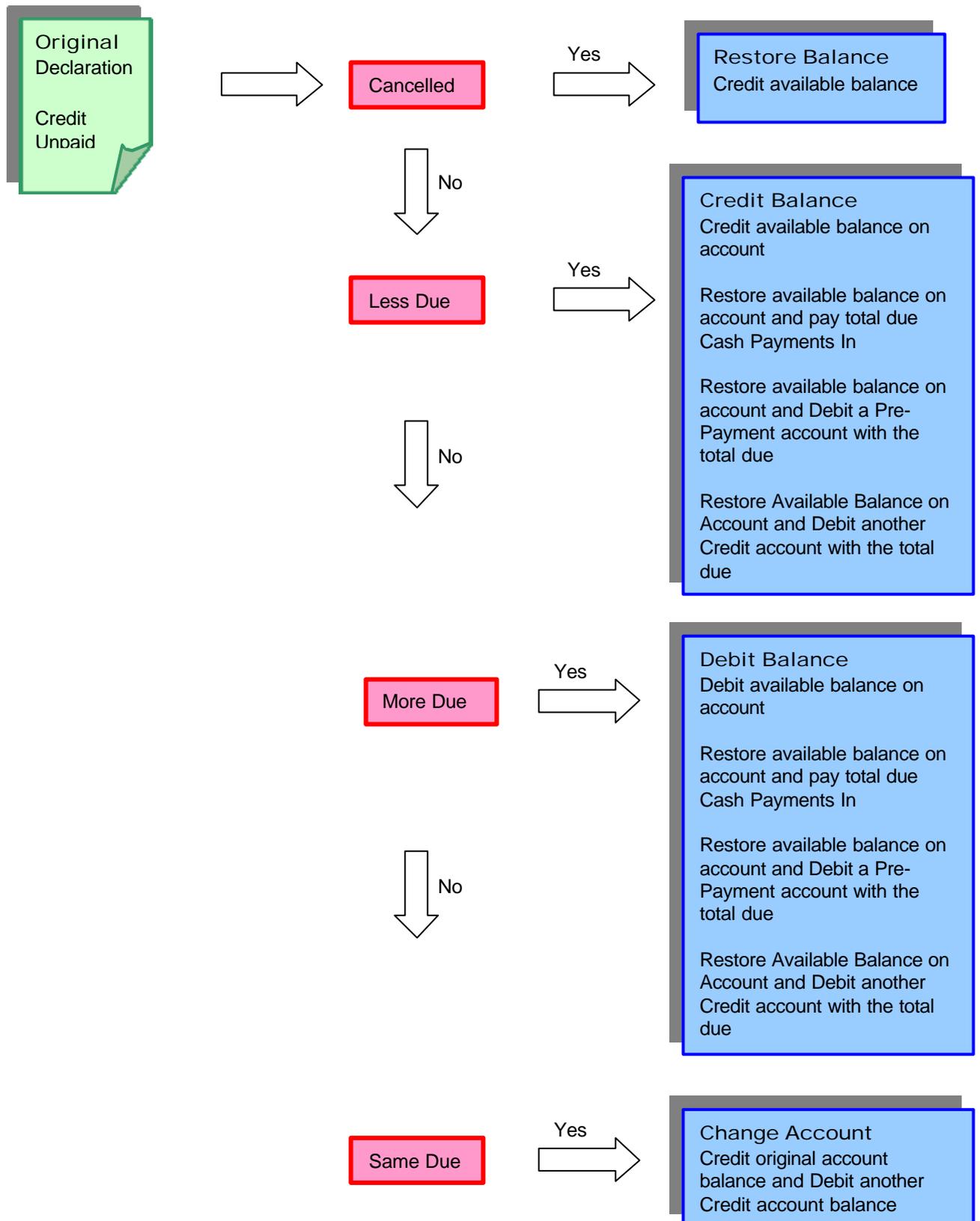
**Post Entry on a Declaration Paid by Cash**



Post Entry on a Prepaid Declaration



**Post Entry on a Credit Declaration (Unpaid)**



**Post Entry on a Credit Declaration (Paid)**

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