Accounting entries

Fix Me! A1 proofreading not yet effective for this page. In the meantime, you can ask any questions on the forum.

Each Gestan accounting flow (cash in or out) is linked to an **imputation**, which links the explicit nature of the flow, and the accounting codes that can be attached to it.

For example, you buy a pen for 10 euros. When you record this disbursement of 10 euros, you will indicate the charge “Office supplies”. This flow will then be classified in the purchases journal in account 6064 (administrative supplies for France), with a counterpart in account 401 (collective suppliers in France).

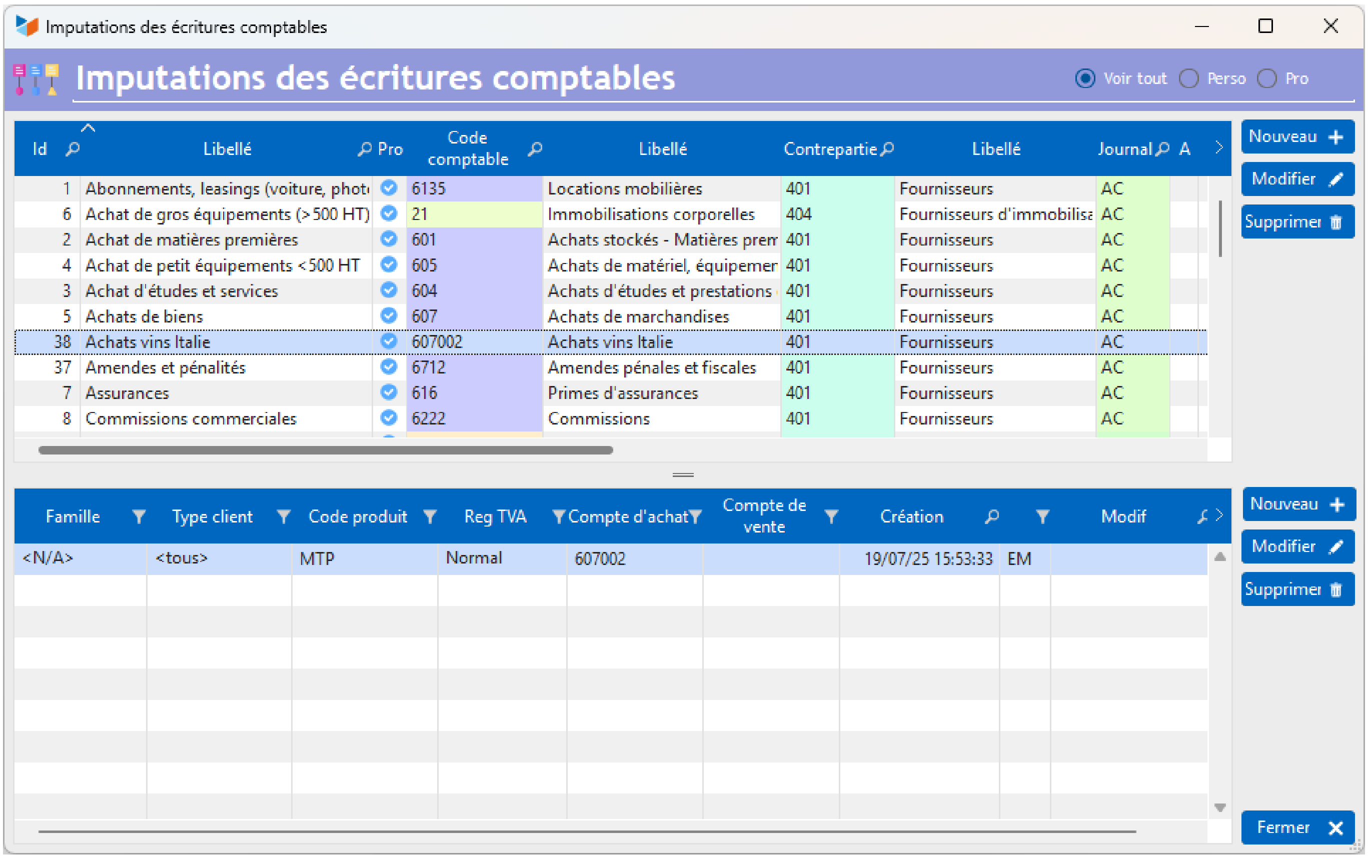
VAT accounting will be carried out via the configuration of VAT accounts by rate, and payment accounting will be carried out by the accounting code attached to the bank account with which you paid for this pen.

Without accounting qualifications, few people know that the purchase of the pen must be charged to account 6064. But with imputations, everyone can, even without accounting qualifications, by recording the nature of receipts and disbursements, classify them directly in the correct accounting codes.

It is possible to go down to a finer level of granularity, via accounting liaisons.

The list of imputations

Access: *Tools → Accounting settings → Imputations → List of allocations*

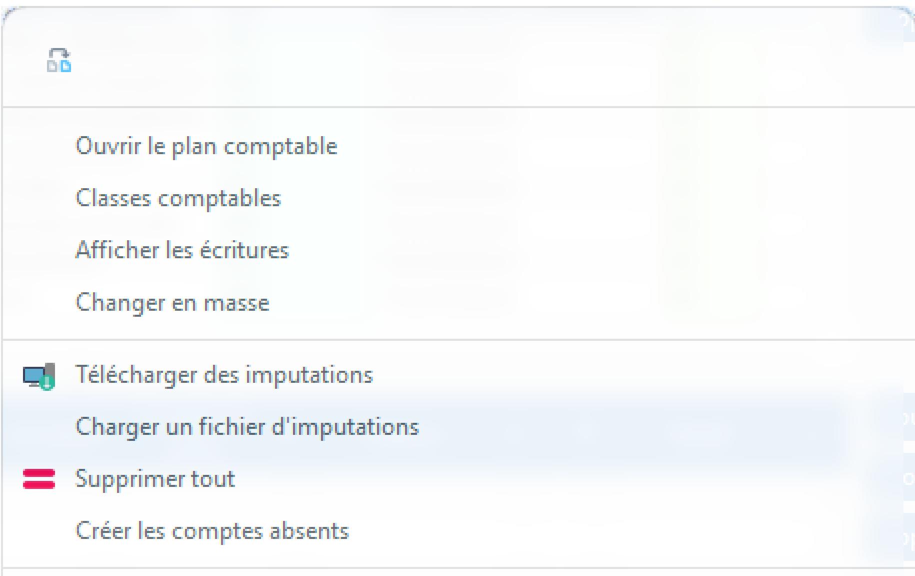


Gestan comes with default imputations, which you can modify for your own needs.

It is strongly recommended, with the advice of your accountant, to adapt the default imputations according to the accounting granulometry you desire.

Avoid classifications that are too fine. When you create a new charge, there can be two reasons: either a legal obligation or a reporting necessity. If neither of these two reasons exists, it is not useful to create the allocation.

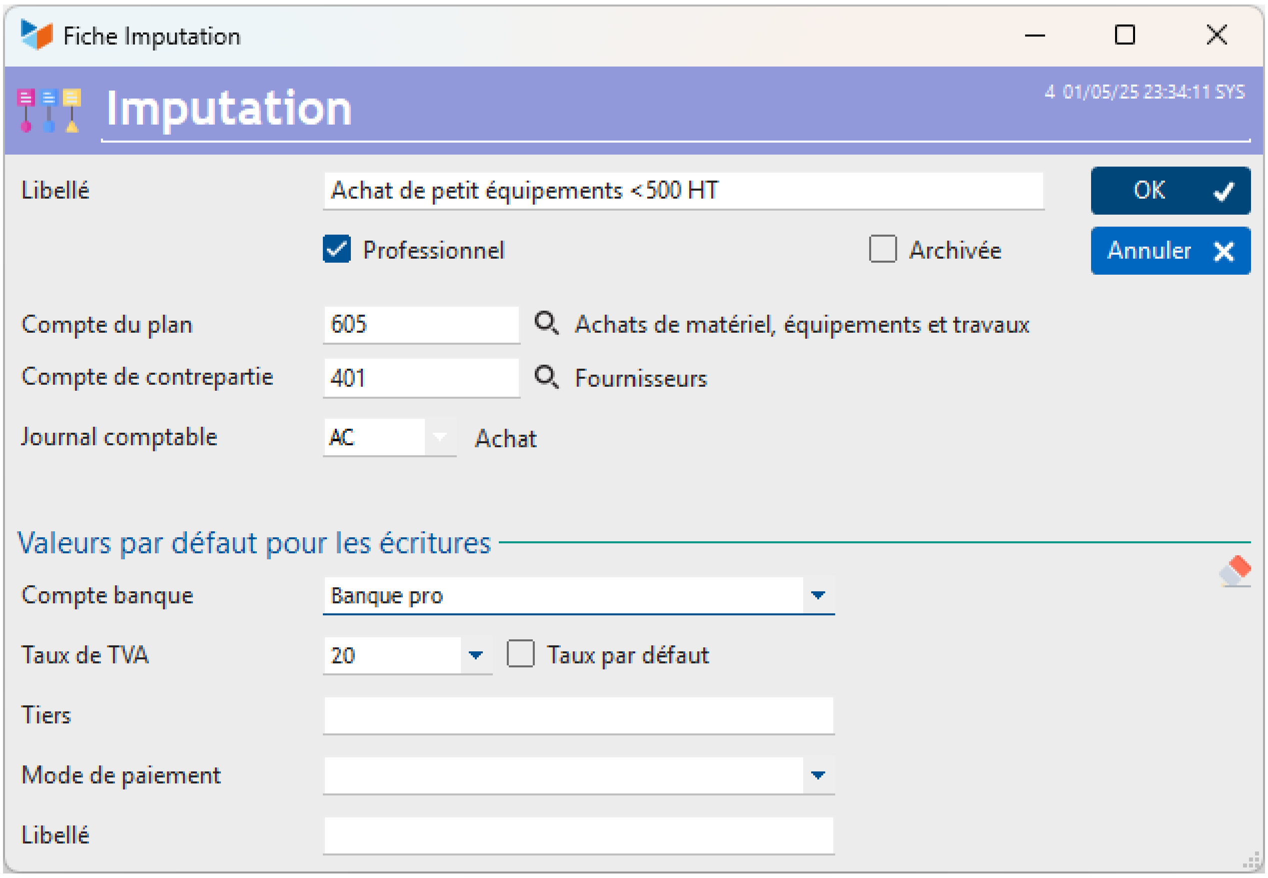
Context menu



In the context menu options:

- **Show entries** causes the entries related to this allocation to be displayed
- **Change in bulk** allows you to mass reassign all entries from one allocation to another allocation (menu reserved for administrators)
- It is possible to imputations or download them.

Imputation sheet



The **plan account** is generally a revenue, expense, fixed assets, or capital account.

The **offset account** is generally a third-party account or a bank account.

Except in special management cases, the accounting codes of the customer and supplier collective accounts must be identical to the counterpart accounts of the imputations concerning professional income and expenses. Clearly, and as far as France is concerned, the customer collective account is most often account 411, and the supplier collective account is most often 401: in the configuration of any imputation falling into the professional revenue category, enter the same code 401 as the contra account, and for all allocations falling into the category of professional expenses, enter the same code 411 as the contra account.

Examples of common imputations

In plain language	Main account	Main account name	Counterparty	Counterparty name	Journal
Taxes: VAT	445	State - Turnover taxes	511	ICS	OD

In plain language	Main account	Main account name	Counterparty	Counterparty name	Journal
Taxes and professional fees	447	Other taxes, levies and similar payments	511	ICS	OD
Dividends	457	Associates - Dividends to be paid	12	Result of the financial year (profit or loss)	OD
Account to account transfer	58	Internal transfers	411	Customer collective account	AC
Goods and services intended for resale	60	Purchases (except 603)	401	Supplier collective account	AC
External services	604	Purchase of studies and services	401	Supplier collective account	AC
Supplies: hardware, documentation, software	6063	Small office equipment	401	Supplier collective account	AC
Supplies: office consumables	6064	Office supplies	401	Supplier collective account	AC
Subcontractor	61100000	General subcontracting	401	Supplier collective account	AC
Office rent	61320000	Office rental	401	Supplier collective account	AC
Garage rent	61320001	Garage rental	401	Supplier collective account	AC
Sales commissions	6222	Sales commissions and brokerage	401	Supplier collective account	AC
Miscellaneous fees	6226	Fees	401	Supplier collective account	AC
Accountant's invoice	62260000	CDER invoices	401	Supplier collective account	AC
Restaurant	625	Travel, missions and receptions	401	Supplier collective account	AC
Taxi, metro, train	625	Travel, missions and receptions	401	Supplier collective account	AC
Motorway toll, parking	625	Travel, missions and receptions	401	Supplier collective account	AC
Postage	626	Postal and telecommunications costs	401	Supplier collective account	AC
Telephone	62620000	Telephone	401	Supplier collective account	AC
Internet and Telecom Bills	62620001	Internet	401	Supplier collective account	AC
Mobile Bills	62620002	Mobile bills	401	Supplier collective account	AC
Bank charges	627	Bank charges	401	Supplier collective account	AC
Net salary	641	Staff remuneration	421	Staff - Remuneration due	AC

In plain language	Main account	Main account name	Counterparty	Counterparty name	Journal
Direct debit manager	644	Remuneration for the operator's work	421	Staff - Remuneration due	BQ
CIPAV (retirement)	64400002	CIPAV	43	Social security and other social organizations	BQ
RSI-RAM illness old age mater invalid	64400003	RSI	43	Social security and other social organizations	BQ
URSSAF	645	Social security and welfare charges	43	Social security and other social organizations	BQ
Salary costs	6451	Social charges	421	Staff - Remuneration due	BQ
Employer contributions	6451	Social charges	511	ICS	BQ
Customer gifts	67	Exceptional charges	401	Supplier collective account	AC
Miscellaneous charges	67	Exceptional charges	46	Miscellaneous debtors and miscellaneous creditors	OD
French recipes with VAT	70600000	Sale in France with VAT	411	Customer collective account	VT
RecipesFrance WITHOUT VAT	70600001	Sale in France without VAT	411	Customer collective account	VT
DOM recipes	70600002	Sales in the French Overseas Territories	411	Customer collective account	VT
Revenues in the European Union	70600003	European Union Sales	411	Customer collective account	VT
Revenues outside the European Union	70600004	Sales outside the European Union	411	Customer collective account	VT

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