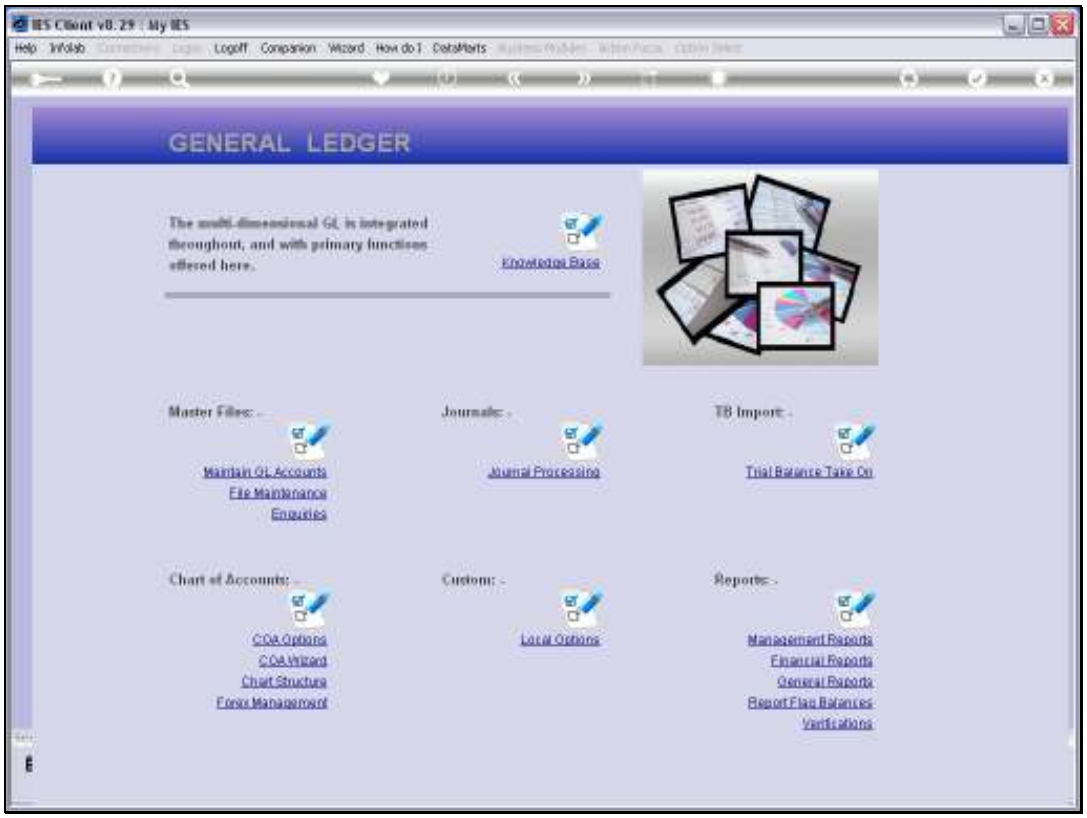
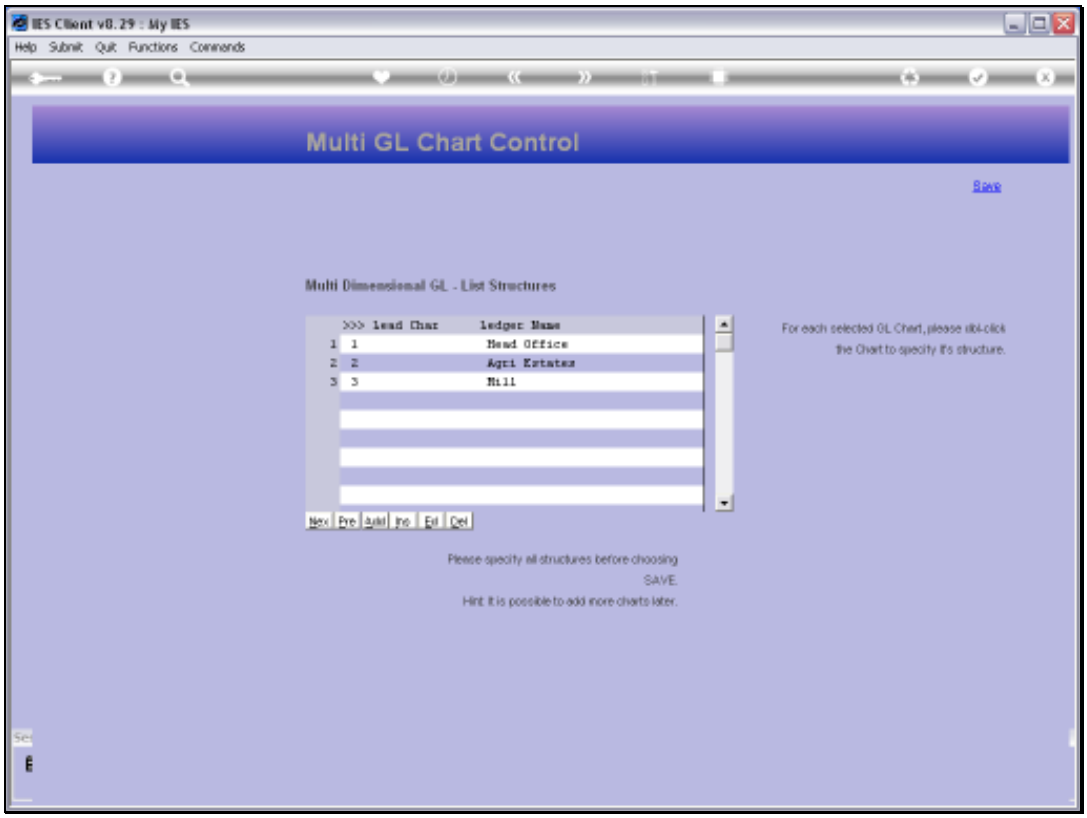
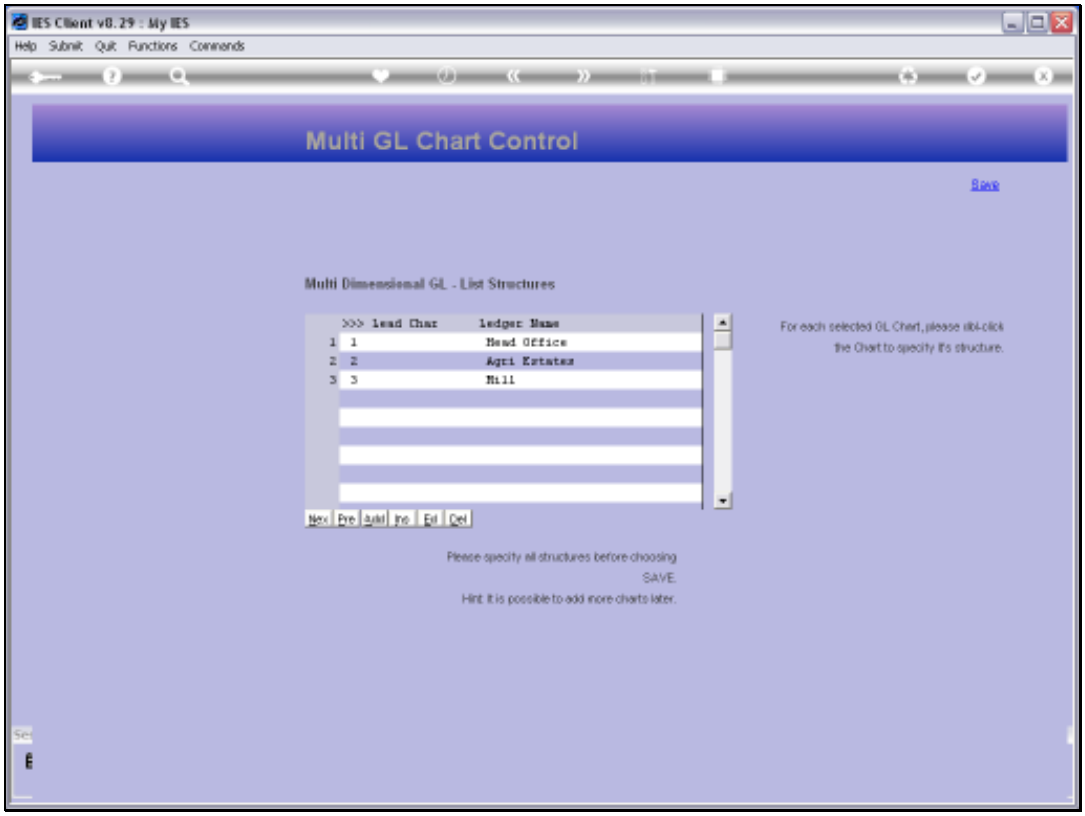


Slide 1

Slide notes: At the Chart Structure, we have the choice of using the Optional Segment or not using it.



Slide 2
Slide notes:



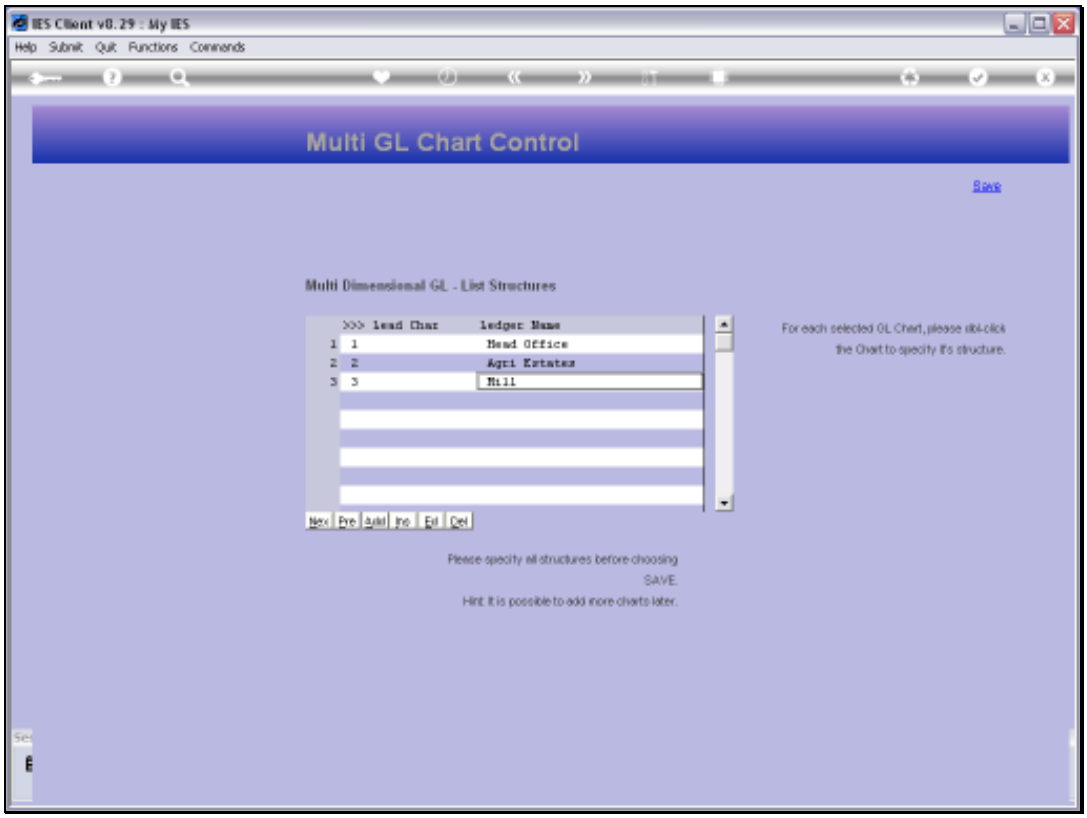
Slide 3
Slide notes:

Slide 4
Slide notes:

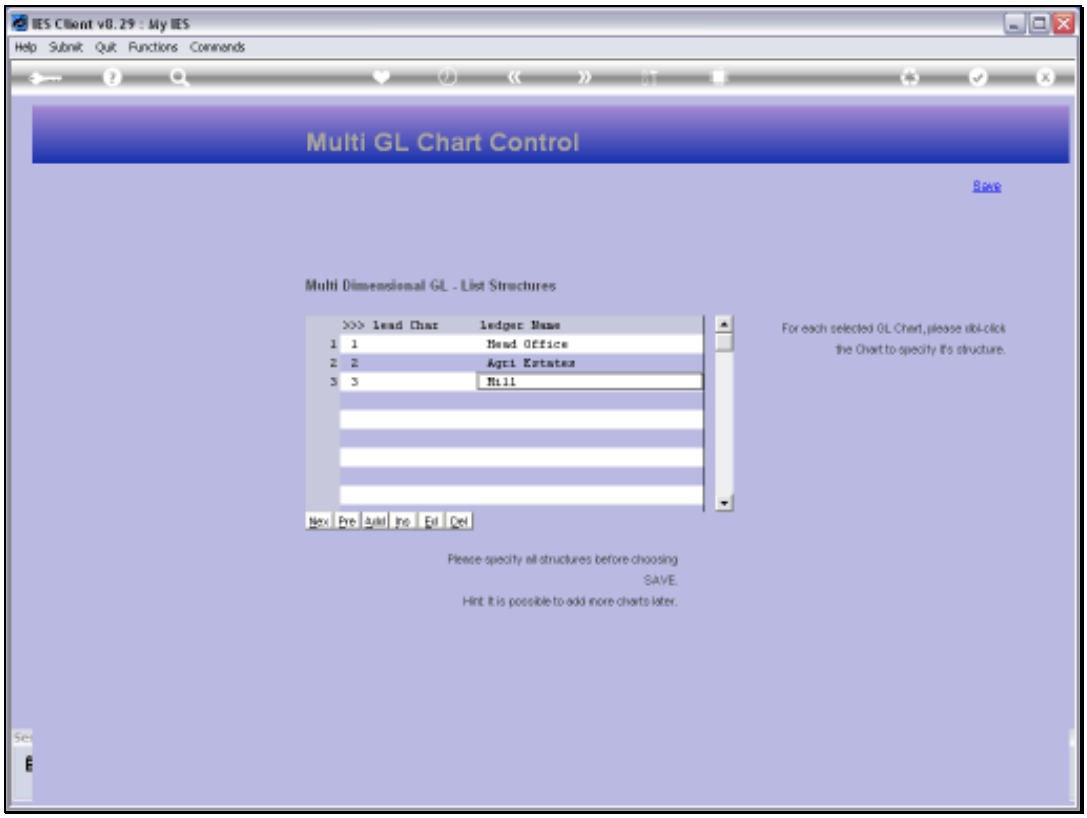
Slide 5

Slide notes: In the Mill Ledger we are not using the optional segment.

Slide 6
Slide notes:

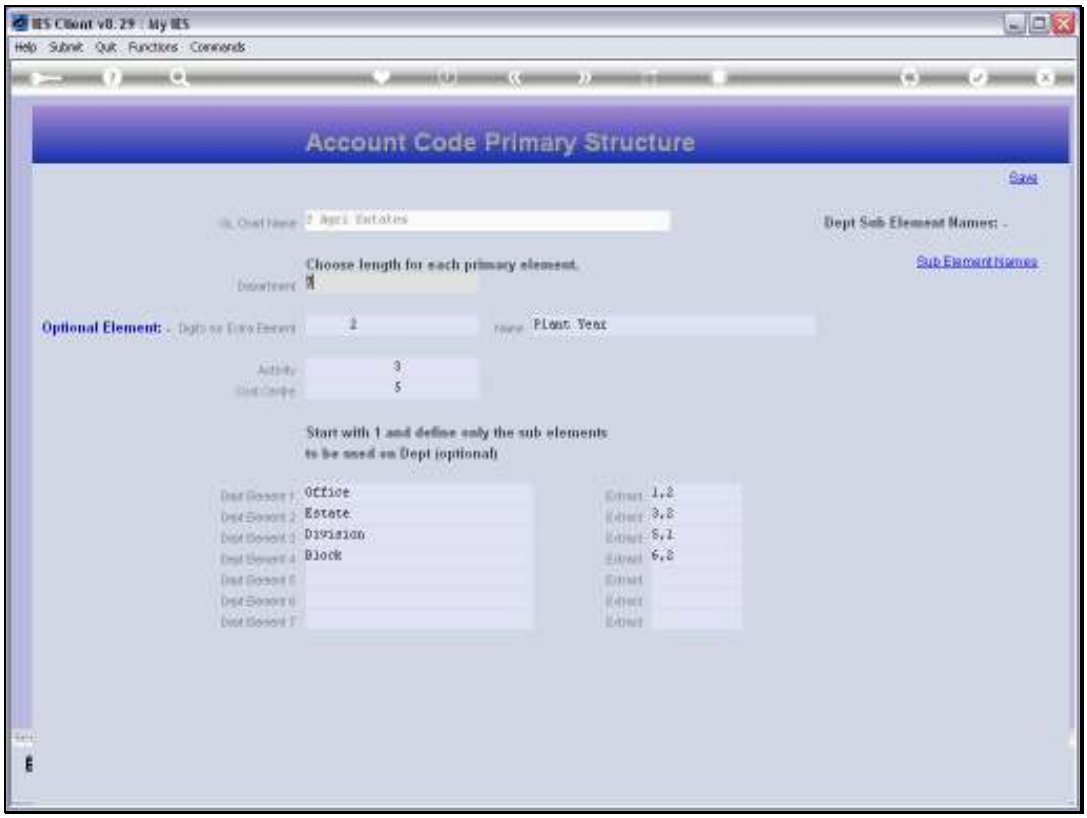


Slide 7
Slide notes:



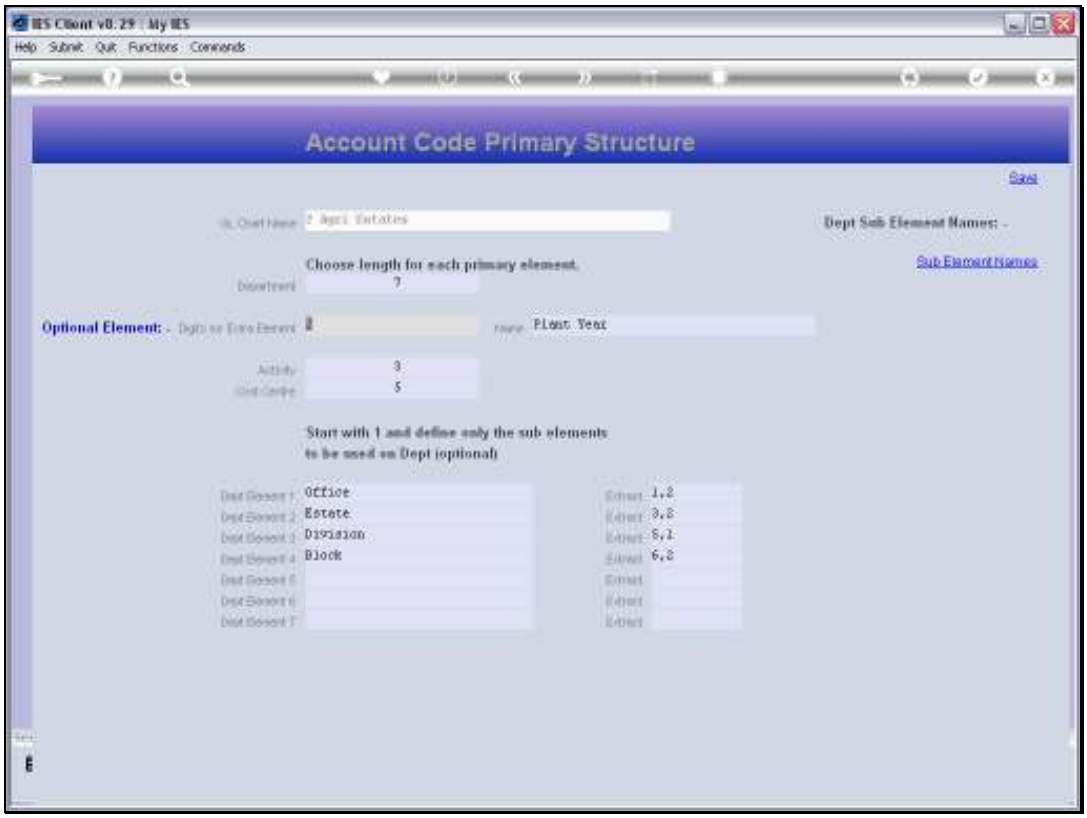
Slide 8
Slide notes:

Slide 9
Slide notes:

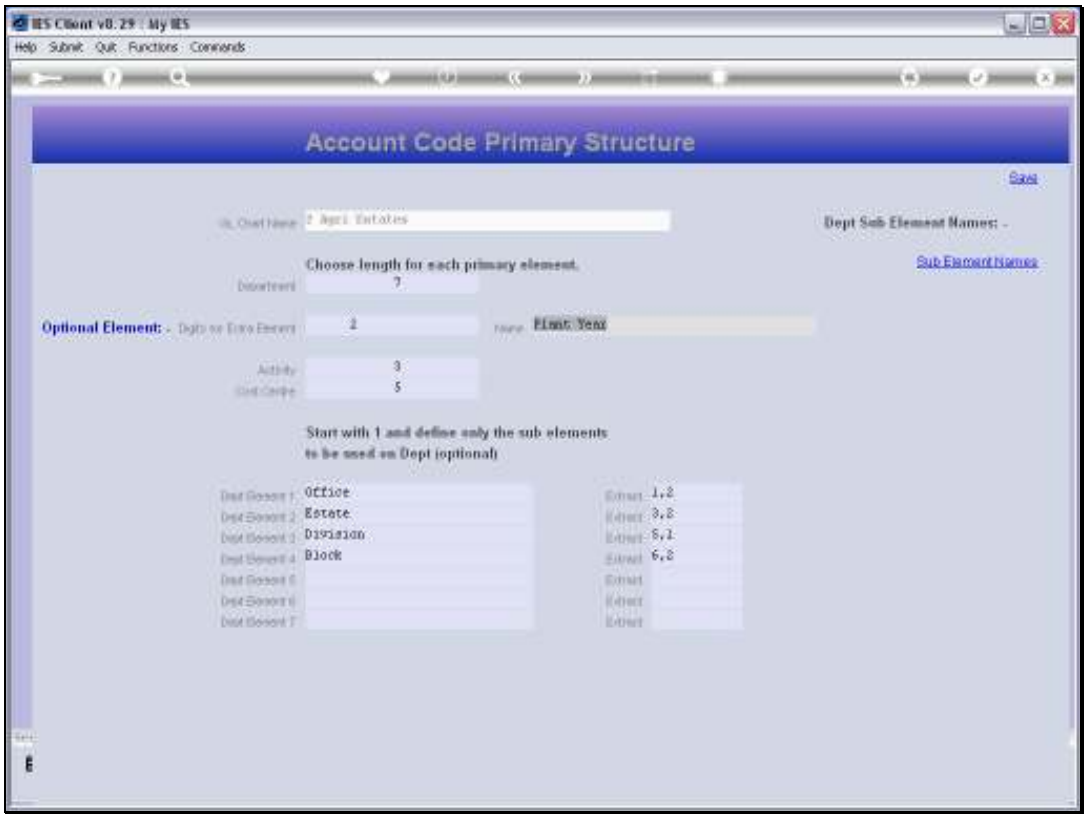


Slide 10

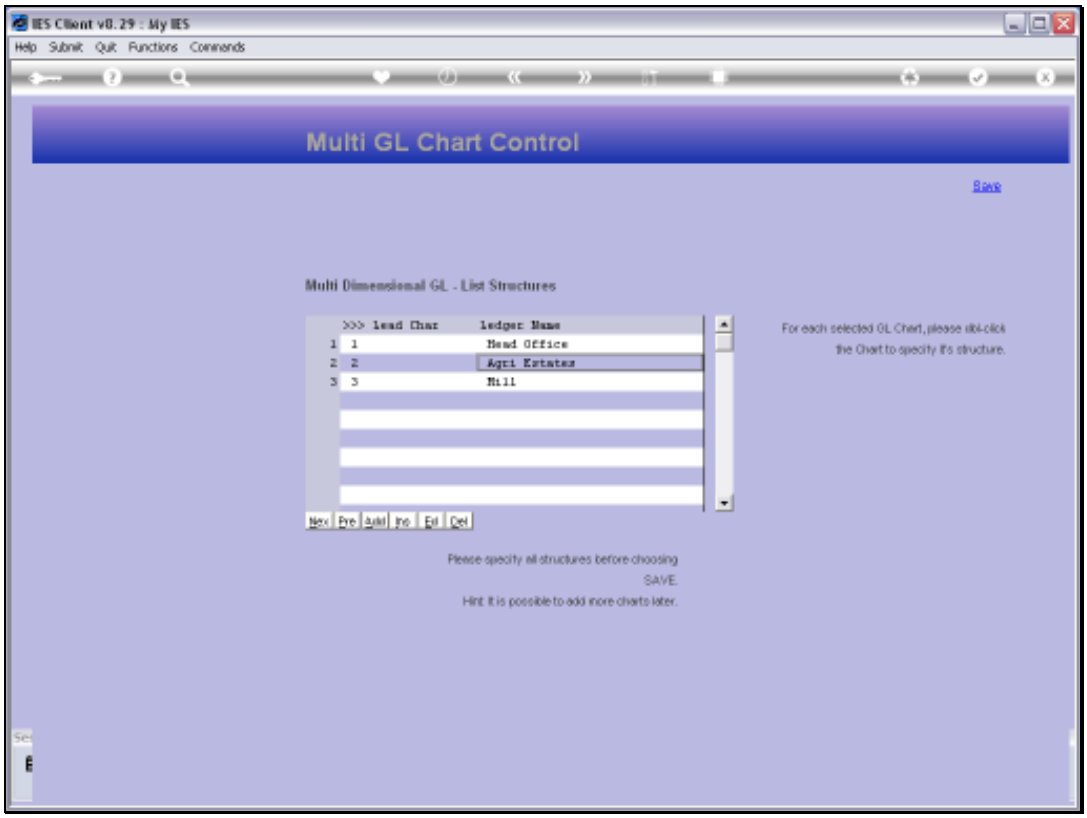
Slide notes: In the Estates Ledger, the optional segment is used for the Plant Year.



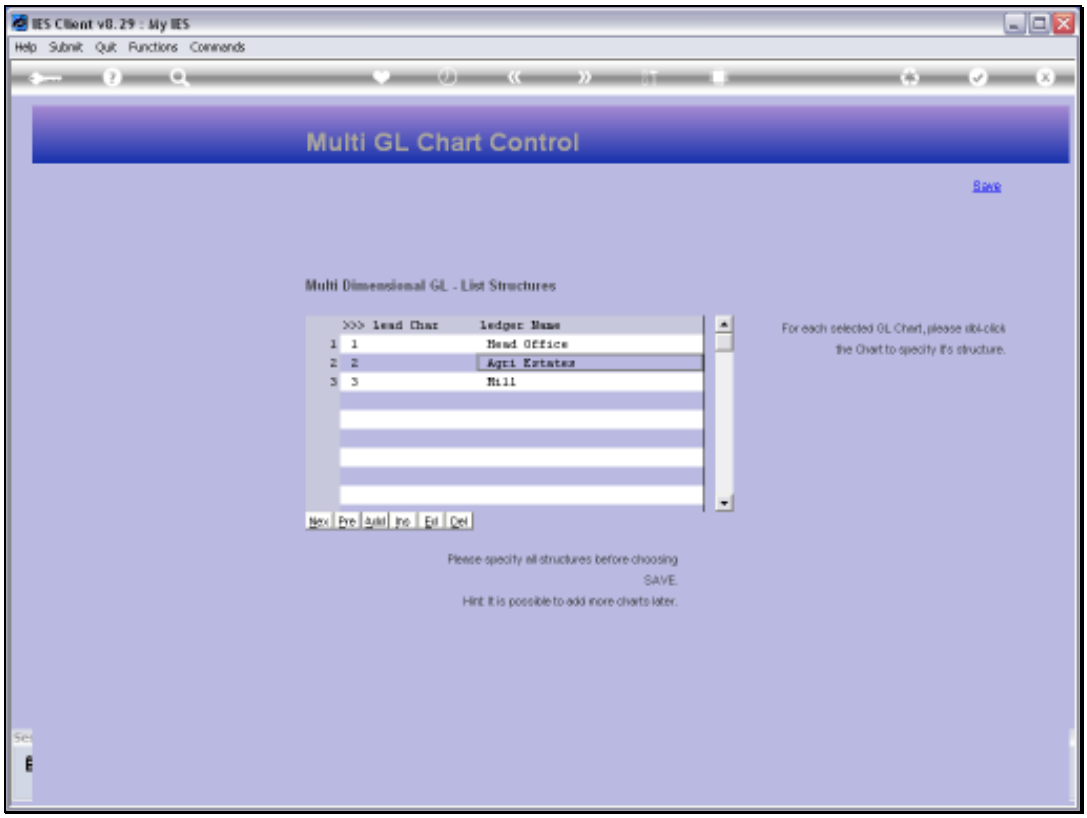
Slide 11
Slide notes:



Slide 12
Slide notes:



Slide 13
Slide notes:



Slide 14
Slide notes:

Slide 15
Slide notes:

Slide 16

Slide notes: In the Head Office Ledger, the optional element is used as a counter, which is often quite useful in the Private or Corporate Ledgers.

Slide 17
Slide notes:

Slide 18
Slide notes:

Slide 5

Slide notes: Here is a good example of how the Segment is profitably used as a Counter. In the Head Office Ledger, we may typically find some Accounts of which there are multiples for the same Department, Activity and Cost Centre. In this case, the extra Segment used as counter is useful in that it allows us to just increment a digit in the counter, and that way we can have multiples of the same Account for the same Department, Activity and Cost Centre.