This document shows the editing work that needed to be done in this case, to make the general ledger readable by ExcelFSM.

	Nominal	Detail							9 Oct	15 0	3:51 pm		Page	e No: 1
	2014	Devied: 4	- 12	Pariod			Cum	ulative	т	o Code 50	00			
Code	2014 Desi	cription	DR	CR		-	DR	CR		Net				
Joue	Des	cription	21					<b>U</b> II		1101				
000	Teachi	ng staff - Salaries												
100	Salaries	S Ossesies Relance	0.00											
		Opening balance	0.00									_		_
Ref	Date	Description Staff agental for Sectomber 2014	45 797 91		Units	Ledger	Account			Sub-Account		Period 1	Trans 1800	Type
100082	25/08/2014	Period 1 Net movement	45,787,81			PAL.							1000	HEJOOR
100094	26/10/2014	Payroll for October 2014	43,741.51									2	2012	NLJOUR
		Period 2 Net movement	43,741.51											
100099	28/11/2014	Payroll Journal for November 2014	46,639.51									3	2154	NLJOUR
		Period 3 Net movement	46,639.51										2240	NIL LOUID
100106	16/12/2014	Payroll for December 2014	45,015.29									4	2269	NEJOOR
100111	26/01/2015	Staff nauroil expenses for January 201	5 44,258,52									5	2526	NLJOUR
00111		Period 5 Net movement	44,258.52											
100112	23/02/2015	Payroll for February 2015	42,220.81									6	2640	NLJOUR
		Period 6 Net movement	42,220.81									-		
100124	31/03/2015	Payroll for March 2015	42,753.31									7	2877	NEJOOR
100125	28/04/2016	Period 7 Net movement	42,753.31									8	3049	NLJOUR
101240	02/04/2015	Service Voucher Funding	124.00		1.00	ST	SCHOOL			COM002	Computershare Voucher	8	3142	PLINV
	0000000		4.00			-	0044002	Computershare Ve	uncher Services		Services	8		PLINV
		Period 8 Net movement	4.65			1	000002	Computeranal/e Vo	ALL REPORT OR VICES			-0		- 1. III I
101239	01/05/2015	Service & Voucher Funding	124.00		1.00	ST	SCHOOL.					9	3141	PLINV
			4.65			PL.	COM002	Computershare Vo	ucher Services			9		PLINV
100126	20/05/2015	Payroll for May 2015 processed	42,239.68			NL						9	3248	NLJOUR
		Period 9 Net movement	42,368.33		4.000	-	00000			0011000	Comparison to set be a bit web or	10	2262	DI IND.
101271	02/06/2015	Service and Voucher Funding	124.00		1.00	51	SCHOOL			COMOUZ	Services	10	3203	PLIN
			4.65		1.00							10	2420	PLINV
100128	23/06/2015	Staff Payroll for June 2015 Child care unuclear rep for Eab, paid at	40,640.33	120.58		NL						10	3445	NLIOUR
100123	24100/2015	inv		128.56									0440	NUL HOLES
3100130	2010012015	Child care voucher rev for Mar, paid a	sinv	129.58								10	3454	NLIOUR
100133	20/00/2015	agnst OCred		2,040.00			001100			COMPAN	0		2525	The same
101394	30/06/2015	Childcare voucher & Service Charge	124.00		1.00	ST	SCHOOL			COM001	Communitas Public Relation	ns 10	3539	PLINV
			4.65		1.00							10		PLINV
200055		OFFSET Childcare Voucher & Service	•	124.00		PL	COM001	Communitias Public	c Relations Ltd			10	3551	PLCRD
		charge		4.65								10		PLCRD
		Period 10 Net movement	38,469.82										2705	NU 100 10
100136	30/07/2015	Payroll journal for July 2015 Reversal of Childrane for DR for Each	44,058.25	250.16		NL						11	3744	NLJOUR
00137	3110/12015	Mar(Inv Pay)		238.10										
	A	Period 11 Net movement	43,799.09										3777	NI IOUR
100139	25/08/2015	Payroll for August 2015 Payroll Services - August 2015	47,206.19		1.00	ST	SCHOOL			JUD001	Judicium Education	12	3850	PLINV
100146	31/08/2015	Foyron Services - August 2015	740.61		1.00	NL	- nor nor or la					12	3955	NLJOUR
100100		cost payment	C+	47 206 10								12	4102	NUCLE
100160		Control	Ci i	···· ,200. Its								14		
		Period 12 Net movement	47,946.80											

	Nominal Detail					3 001 13	03.51 pm	Fage No. 2
Year:	2014 Period: 1	To: 12	Period		Cumulative	To Code	5000	
Code	Description	DR	CR	DR	CR	Net	t	
P100	Detail Total Not Movement Selaries Teaching staff - Selaries	575.303.65 525,410.50 525,410.50 525,410.50	49.893.16	525,410.50 525,410.50		525,410.5 ,525,410.5	xo xo	
	Profit and Loss Total	525,410.50		525,410.50		525,410.5	60	
	Grand Tota	525,410.50		525,410.50		525,410.5	0	

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The general ledger produced by the accounting software was printed/exported to a Comma Separated Value (.csv) file

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5501	5000	Teaching	staff - Salaı	ries																	
5502	P100	Salaries																			
5503	Opening E	0																			
5504	Ref	Date	Descriptio	Units			Ledger	Account		Sub-Acco	unt	Period	Trans	Туре							
5505	3100082	#########	Staff payr	45787.81			NL					1	1800	NLIOUR							
5506			1	45787.81																	
5507	3100094	#########	Payroll for	43741.51								2	2012	NLIOUR							
5508	Nominal [	12-Oct-15	2:22 PM	Page No:	121																
5509		12-Oct-15	2:22 PM	Page No:	Nominal D	etail				Period	Cumulativ	To Code	8095			Year:	2014	Period:	1	1	.2 T
5510			2	43741.51																	
5511	3100099	****	Payroll Jo	46639.51								3	2154	NLIOUR							
5512	2100105		3	46639.51									2200								
5513	3100106	*****	Payroll to	45015.29								4	2289	NLIOUK							
5514	2100111		4	45015.29								-	2526	NULIOUD							
5515	3100111	*****	stan payr	44258.52								3	2320	NLIOUK							
5517	2100112		Davroll for	44230.32								6	2640								
5518	5100112		- ayron 10	42220.01									2040	NDOON							
5519	3100124		Payroll for	42753 31								7	2877								
5520	5100124		7	42753.31									2077	n Boon							
5521	3100125	****	Pavroll en	42281.05								8	3049	NLIOUR							
5522	2101240	****	Service Vo	124			1 ST	SCHOOL		COM002	Compute	- 8	3142	PLINV							
5523				4.65			PL	COM002	Compute	ershare Vou	icher Servio	8		PLINV							
5524			8	42409.7																	
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The .CSV file was then converted into an Excel file, as follow:

click File > Save As select the .xlsx file type click Save.

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5501	5000	Teaching stat	ff - Salaries												
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5504	Ref	Date	Description	Units			Ledger	Account		Sub-Acco	unt	Perioch	rans	Туре	
5505	3100082	25/09/2014	Staff payroll for September 2014	45787.81			NL					1	1800	NLIOUR	
5506	2100004	25/10/2014	1 Deventlifer October 2014	45/8/.81									2012	NULIOUR	
5507	3100094	26/10/2014	Payroll for October 2014	43741.51 Dage No. 1	21							2	2012	NLIOUR	
5508	Nominal Detail	12-Oct-15	2:22 PW	Page No: 1	.21 Nominal E	) otail				Doriod	Cumulatia	To Co	0005		
5510		12-001-13	2.22 PW	A2741 51	Nominal L	Jetan				Penou	Cumulativ	10 00	6055		
5511	2100099	29/11/2014	Payroll Journal for November 2014	45741.51								2	2154	NUIQUE	
5512	3100033	20/11/2014	Payron Journal for November 2014	40033.31								3	2134	NLOOK	
5512	3100106	16/12/2014	Payroll for December 2014	45015 29								4	2289	NUOUR	
5514	5100100	10/ 12/ 2014	4	45015.29									2205	N BOOM	
5515	3100111	26/01/2015	Staff payroll expenses for January 2015	44258.52								5	2526	NLIOUR	
5516			5	44258.52											
5517	3100112	23/02/2015	Payroll for February 2015	42220.81								6	2640	NLIOUR	
5518			6	42220.81											
5519	3100124	31/03/2015	Payroll for March 2015	42753.31								7	2877	NLIOUR	
5520			7	42753.31											
5521	3100125	26/04/2015	Payroll entry for the month of April 2015	42281.05								8	3049	NLIOUR	
5522	2101240	02/04/2015	Service Voucher Funding	124		1	ST	SCHOOL		COM002	Compute	8	3142	PLINV	
5523				4.65			PL	COM002	Computershare Voucher Services			8		PLINV	
5524			8	42409.7											
5525	2101239	01/05/2015	Service & Voucher Funding	124		1	ST	SCHOOL				9	3141	PLINV	
5526				4.65			PL	COM002	Computershare Voucher Services			9		PLINV	
5527	3100126	20/05/2015	Payroll for May 2015 processed	42239.68			NL					9	3248	NLIOUR	
5528			9	42368.33											
5529	2101271	02/06/2015	Service and Voucher Funding	124		1	ST	SCHOOL		COM002	Compute	10	3263	PLINV	
5530				4.65		1						10		PLINV	
5531	3100128	23/06/2015	Staff Payroll for June 2015	40640.33			NL					10	3438	NLIOUR	
5532	3100129	24/06/2015	Child care voucher rev for Feb, paid as		129.58							10	3445	NLIOUR	
5533	3100130		Child care voucher rev for Mar, paid as inv		129.58							10	3446	NLIOUR	
5534	3100135	26/06/2015	Adjustment of summer school payment		2040							10	3454	NLIOUR	
5535	2101394	30/06/2015	Childcare voucher & Service Charge	124		1	ST	SCHOOL		COM001	Commun	10	3539	PLINV	
5536				4.65		1						10	0554	PLINV	
5537	2200055		OFFSET Childcare Voucher & Service		124		PL	COM001	Communitas Public Relations Ltd			10	3551	PLCRD	
5538			10	20460.02	4.65							10		PLCRD	
5539	2100126	20/07/2015	IU Davrall journal for July 2015	38409.82			NU					11	2705	NUIOUR	
5540	2100127	30/07/2013	Payrol journal for July 2015	44036.23	250.16		INL					11	3703		
5541 5542	5100157	51/07/2013	11	12700.00	235.10							- 11	5744	NUOUK	
5542	3100129	25/08/2015	Payroll for August 2015	47206 19								12	3777	NLIOUR	
5544	2101526	27/08/2015	Payroll Services - August 2015	47206.19		1	ST	SCHOOL		10001	Iudicium (	12	3850	PLINV	
5545	3100146	31/08/2015	and a services magazines		740.61		NI	001002			- aarorunni	12	3955	NLIQUE	
5546	3100160	51, 55, 2015	Rev of Payroll control for Sep against Cr		47206.19							12	4102	NLIOUR	
5547	5100100		12	47946.8									1202		
5548	Detail Total	Net Moveme	ent — —	575303.7	49893.16	525410.5									
5549	P100	Salaries		525410.5		525410.5		525410.5	6						
5550	5000	Teaching stat	ff - Salaries	525410.5		525410.5		525410.5	j						-

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Specify			
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Account ending balance colu Specify the same column if and credits are in the same	umn De debits column*	ebit	Credit
Number of rows below last tra	ansaction row		
Specify Worksheet Columns			
Transaction date			
Transaction document			
Allocation account			
Amount	Debit	Credit	
Specify the same column if debits	and credits are in	the same colu	umn*
Other transaction fields (optio	onal)		
	ОК	C	ancel
(*) If same column, credits must b	e negative numbe	rs	
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ExcelFSM reads the general ledger data according to the specifications provided in this dialog.

Starting with the first transaction row and following the specifications provided, for each account in the general ledger excel sheet, ExcelFSM reads, sequentially, the specified data of all the account transactions (Date, Document reference, Allocation Account, and up to 3 more optional fields), ending when the Date field does not contain a date.

Therefore, for each account,

## all the transactions rows must be listed without any other rows between.

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502 P.	nening Balance	0											
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5505	3100082	25/09/2014 Staff payroll for September 2014	45787.81			NL	Account		Sub Acco	unt	1	1800	NUOUR
5506			1 45787.81										
5507	3100094	26/10/2014 Payroll for October 2014	43741.51								2	2012	
5508 <mark>N</mark>	ominal Detail	12-Oct-15 2:22 Pl	M Page No: 1	121									
5509		12-Oct-15 2:22 Pl	M Page No: 1	Nominal [	Detail				Period	Cumulativ	To Co	8095	
5510			2 43741.51										
5511	3100099	28/11/2014 Payroll Journal for November 2014	46639.51								3	2154	NLIOUR
5512			3 46639.51										
513	3100106	16/12/2014 Payroll for December 2014	45015.29								4	2289	NLIOUR
5514			4 45015.29										
5515	3100111	26/01/2015 Staff payroll expenses for January 2015	44258.52								5	2526	NLIOUR
5516			5 44258.52										
5517	3100112	23/02/2015 Payroll for February 2015	42220.81								6	2640	NLIOUR
518			6 42220.81								_		
519	3100124	31/03/2015 Payroll for March 2015	42753.31								7	2877	NLIOUR
520	2100125	oc los looss presellentes for the month of socil ooss	/ 42/53.31									20.40	
521	3100125	26/04/2015 Payroll entry for the month of April 2015	42281.05			1 CT	CCU OOL		COM002	Commente	8	3049	NLIOUR
522	2101240	02/04/2015 Service Voucher Funding	124			1 51	SCHOOL	Comparison Neuroben Compiler	COMOUZ	Compute	8	3142	PLINV
523			4.03			PL	COIVIOUZ	Computersnare voucher services			ð		PLINV
525	2101229	01/05/2015 Service & Voucher Funding	8 42409.7 124			1 67	SCHOOL					2141	DUNIV
526	2101255	01/05/2015 Service & Voucher Funding	124				COM002	Computershare Voucher Services			9	5141	DUNV
5527	2100126	20/05/2015 Payroll for May 2015 processed	4.03			PL NI	COIVIOUZ	computershare voucher services			9	2249	
528	5100120	20/03/2013 Payron for May 2015 processed	9 42368 33			INC						3240	NBOOK
529	2101271	02/06/2015 Service and Voucher Funding	124			1 ST	SCHOOL		COM002	Compute	10	3263	PLINV
5530		oz, oo, zozo berrice and rodoner randing	4.65			1	00.1002		00111002	compute	10	0200	PLINV
5531	3100128	23/06/2015 Staff Payroll for June 2015	40640.33			NL					10	3438	
5532	3100129	24/06/2015 Child care voucher rev for Feb, paid as		129.58							10	3445	NLIOUR
5533	3100130	Child care voucher rev for Mar, paid as inv	,	129.58							10	3446	
5534	3100135	26/06/2015 Adjustment of summer school payment		2040							10	3454	NLIOUR
535	2101394	30/06/2015 Childcare voucher & Service Charge	124		:	1 ST	SCHOOL		COM001	Commun	10	3539	PLINV
536			4.65			1					10		PLINV
537	2200055	OFFSET Childcare Voucher & Service		124		PL	COM001	Communitas Public Relations Ltd			10	3551	PLCRD
538				4.65							10		PLCRD
5539		1	0 38469.82										
540	3100136	30/07/2015 Payroll journal for July 2015	44058.25			NL					11	3705	NLIOUR
5541	3100137	31/07/2015 Reversal of Childcare for DP for Feb&		259.16							11	3744	NLIOUR
5542		1	1 43799.09										
5543	3100139	25/08/2015 Payroll for August 2015	47206.19								12	3777	NLIOUR
544	2101526	27/08/2015 Payroll Services - August 2015	47206.19			1 ST	SCHOOL		JUD001	Judicium I	12	3850	PLINV
545	3100146	31/08/2015		740.61		NL					12	3955	NLIOUR
546	3100160	Rev of Payroll control for Sep against Cr		47206.19							12	4102	NLIOUR
547		1	2 47946.8	100055 1	505	5			_				_
548 D	etail Total	Net Movement	575303.7	49893.16	525410.	5	505445	-					
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As we can observe from the image above, page headers rows (in orange) and periodic subtotals rows (in yellow) are inserted between the transactions rows.

These rows were easily removed by using the excel Data Filter. For the first row of the page headers, we selected 'Nominal Detail' in column A

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## then selected all filtered rows and deleted those rows

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5045	3100106 16/12/2014 Payroll for Decem	nber 2014 45015	.29							4	2289	NLIOUR	i –
5046	3100111 26/01/2015 Staff payroll expe	enses for January 2015 44258	.52							5	2526	NLIOUR	i –
5047	3100112 23/02/2015 Payroll for Februa	ary 2015 42220	.81							6	2640	NLIOUR	í –
5048	3100124 31/03/2015 Payroll for March	2015 42753	.31							7	2877	NLIOUR	i –
5049	3100125 26/04/2015 Payroll entry for t	he month of April 2015 42281	.05							8	3049	NLIOUR	i –
5050	2101240 02/04/2015 Service Voucher F	Funding	124	1	ST	SCHOOL		COM002	Compute	8	3142	PLINV	1
5051		4	.65		PL	COM002	Computershare Voucher Services			8		PLINV	1
5052	2101239 01/05/2015 Service & Vouche	r Funding	124	1	ST	SCHOOL				9	3141	PLINV	1
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5054	3100126 20/05/2015 Payroll for May 20	015 processed 42239	.68		NL					9	3248	NLIOUR	i -
5055	2101271 02/06/2015 Service and Vouc	her Funding	124	1	ST	SCHOOL		COM002	Compute	10	3263	PLINV	1
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5057	3100128 23/06/2015 Staff Payroll for Ju	une 2015 40640	.33		NL					10	3438	NLIOUR	i -
5058	3100129 24/06/2015 Child care vouche	er rev for Feb, paid as	129.58							10	3445	NLIOUR	i 🗆
5059	3100130 Child care vouche	er rev for Mar, paid as inv	129.58							10	3446	NLIOUR	i –
5060	3100135 26/06/2015 Adjustment of su	mmer school payment	2040							10	3454	NLIOUR	i l
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5065	3100136 30/07/2015 Payroll journal for	r July 2015 44058	.25		NL					11	3705	NLIOUR	i -
5066	3100137 31/07/2015 Reversal of Childo	care for DP for Feb&	259.16							11	3744	NLIOUR	i -
5067	3100139 25/08/2015 Payroll for August	t 2015 47206	.19							12	3777	NLIOUR	i -
5068	2101526 27/08/2015 Payroll Services -	August 2015 47206	.19	1	ST	SCHOOL		JUD001	Judicium I	12	3850	PLINV	1
5069	3100146 31/08/2015		740.61		NL					12	3955	NLIOUR	i l
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5071 Det	tail Total Net Movement	57530	3.7 49893.16	525410.5									1
5072 P10	00 Salaries	52541	0.5	525410.5		525410.5							1
5073	5000 Teaching staff - Salaries	52541	0.5	525410.5		525410.5							1.
-	General Ledger (+)											•	-
READY							· ·	n_ ##	a <b>NT</b>			+ 100	%
READT									2			1 1005	0

As highlighted in grey, some transactions rows were missing the transaction date and document reference. This accounting software removes the repeated data from these fields. To fill these empty fields, we copied the data from the preceeding transaction row.

After making the general ledger readable by ExcelFSM, the Read General Ledger Data specifications were these

EILE HOME INSERT PAGELAVOUT FORMULAS DATA REVIEW VIEW FSM								🖳 Read General Ledger Data				
	FILE HOME INSERT PAGE LAYOUT FORMULAS DATA REVIEW VIEW FSM											
A5038 • : $\times \checkmark f_x$ 5000 General ledger from date 31/08/2015										General ledger from date 31/08/2015 -		
	Α		В	С	D	Е	F	G	Н			
5038		5000	Teaching staf	ff - Salaries						First transaction row 5		
5039	P100		Salaries									
5040	Opening Ba	lance	0							Account description column A		
5041	Ref		Date	Description	Units		L	Ledger	Account	Number of some shore fact to some first some f		
5042	31	100082	25/09/2014	Staff payroll for September 2014	45787.81		1	NL		Number of rows above first transaction row 4		
5043	3:	100094	26/10/2014	Payroll for October 2014	43741.51							
5044	3:	100099	28/11/2014	Payroll Journal for November 2014	46639.51					Account ending balance column Debit Credit		
5045	31	100106	16/12/2014	Payroll for December 2014	45015.29					Specify the same column if debits H		
5046	31	100111	26/01/2015	Staff payroll expenses for January 2015	44258.52					and credits are in the same column"		
5047	3:	100112	23/02/2015	Payroll for February 2015	42220.81					Number of rows below last transaction row 3		
5048	3:	100124	31/03/2015	Payroll for March 2015	42753.31							
5049	31	100125	26/04/2015	Payroll entry for the month of April 2015	42281.05							
5050	2:	101240	02/04/2015	Service Voucher Funding	124		1 5	ST	SCHOOL	Secret Wedebert Column		
5051	2:	101240	02/04/2015		4.65		P	PL	COM002 C	Specity worksheet Columns		
5052	2:	101239	01/05/2015	Service & Voucher Funding	124		1 5	ST	SCHOOL	Transaction data P		
5053	2:	101239	01/05/2015		4.65		F	PL	COM002 C	Transaviion date b		
5054	31	100126	20/05/2015	Payroll for May 2015 processed	42239.68		1	NL		Transaction document A		
5055	2:	101271	02/06/2015	Service and Voucher Funding	124		1 5	ST	SCHOOL			
5056	21	101271	02/06/2015		4.65		1			Allocation account Z		
5057	3:	100128	23/06/2015	Staff Payroll for June 2015	40640.33		1	NL				
5058	3:	100129	24/06/2015	Child care voucher rev for Feb, paid as		129.58				Ampunt Debit Credit		
5059	3:	100130	24/06/2015	Child care voucher rev for Mar, paid as inv		129.58				D E		
5060	3:	100135	26/06/2015	Adjustment of summer school payment		2040				Specify the same column if debits and credits are in the same column*		
5061	2:	101394	30/06/2015	Childcare voucher & Service Charge	124		1 5	ST	SCHOOL	cycony the same column in debits and creats are in the same column		
5062	2:	101394	30/06/2015		4.65		1			Other transaction fields (ontional)		
5063	22	200055	30/06/2015	OFFSET Childcare Voucher & Service		124	F	PL	COM001 C			
5064	22	200055	30/06/2015			4.65				Description C		
5065	31	100136	30/07/2015	Payroll journal for July 2015	44058.25		1	NL				
5066	3:	100137	31/07/2015	Reversal of Childcare for DP for Feb&		259.16						
5067	3:	100139	25/08/2015	Payroll for August 2015	47206.19							
5068	2:	101526	27/08/2015	Payroll Services - August 2015	47206.19		1 5	ST	SCHOOL			
5069	3:	100146	31/08/2015			740.61	1	NL				
5070	31	100160	31/08/2015	Rev of Payroll control for Sep against Cr		47206.19						
5071	Detail Total		Net Moveme	ent	575303.7	49893.16	525410.5					
5072	P100		Salaries		525410.5		525410.5		525410	OK Cancel		
5073	1/73         5000 Teaching staff - Salaries         525410.5         525410.5         525410.5											
4	General Ledger (*) If same column, credits must be negative numbers											
READ	Y											

One particularity of this general ledger is there is no allocation account field for the transactions. This is why we specified the empty column Z. Nevertheless, ExcelFSM was able to read and organized the accounting data to allow the Drill Down.

#### XII . 5-0--FSM Sample A 31-08-2015.xlsx - Excel $\square$ $\times$ Sign in FILE HOME INSERT PAGE LAYOUT FORMULAS DATA REVIEW VIEW FSM Help Read Trial Balance Data Balance Variation 🝷 5 Details • Trial Balance Sheets Manager Rounded GL Suggested Item Titles Leadsheets Print 🖔 About Chart of Accounts Comparative Adjusting Entries Item Balance Total Adjusted balances 👻 Grouped Accounts Sheets Trial Balance ing a report Report presentation Working Papers ~ =FSMACCOUNTBALANCE("26, D, 0, 0") 128 v A B C D Е F G н 1 0 Ρ S v Υ Z 🔺 Q R Т U W х 1 Sample A 2 (A company limited by guarantee) 3 NOTES TO THE FINANCIAL STATEMENTS 4 FOR THE YEAR ENDED 31 AUGUST 2015 5 6 7 6. GOVERNANCE COSTS 8 Unrestricted Restricted Total Total 9 funds funds funds funds 10 2015 2015 2015 2014 11 £ £ £ f 12 13 Auditors' remuneration 7,780.00 7.780.00 5.000.00 Legal and professional costs 14 3,474.00 3,474.00 2,609.53 15 Governance - trustees expenses 16 reimbursed 912.07 52.12 912.07 17 12,166.07 12,166.07 7,661.65 18 19 - 0 **X** 🖳 Account Unadjusted Balance Detail 20 ANALYSIS OF RESOURCES EXPENDED BY ACTIVITIES 7 21 Total 5000 - Teaching staff - Salaries Balance carried over as of 1/09/2014: 0.00 Dr 22 funds 23 2015 Date Credit Docum Allocation Debit 24 f 25 DIRECT COSTS ·EDUCATIONAL OPERATIONS 16/12/2014 3100106 Payroll for December 2014 2030 - Salaries Control 45,015.29 26 26/01/2015 3100111 Staff payroll expenses for January 2015 2030 - Salaries Control 44.258.52 27 Wages and salaries 23/02/2015 3100112 Payroll for February 2015 2030 - Salaries Control 42,220.81 28 5000 - Teaching staff - Salaries 525,410.50 Payroll for March 2015 2030 - Salaries Control 42,753.31 31/03/2015 3100124 29 264,079.63 5005 - Teaching staff - Er PAYE & NI 26/04/2015 3100125 Payroll entry for the month of April 2015 2030 - Salaries Control 42.281.05 30 5010 - Teaching staff - Pension Costs 158,251.94 20/05/2015 3100126 Payroll for May 2015 processed 2030 - Salaries Control 42.239.68 5015 - Teaching Staff - Other 38.203.52 23/06/2015 3100128 Staff Payroll for June 2015 2030 - Salaries Control 40,640.33 32 5050 - Education support staff - Salaries 68,449.70 24/06/2015 3100129 2030 - Salaries Control 129.58 33 5055 - Education support staff - Er PAYE & NI 11,265.01 24/06/2015 3100130 Child care voucher rev for Mar, paid as inv 2030 - Salaries Control 129.58 34 5060 - Education support staff - Pension Costs 3,296.25 30/07/2015 3100136 Payroll journal for July 2015 2030 - Salaries Control 44,058.25 35 1,068,956.55 31/07/2015 3100137 259.16 2030 - Salaries Control Educational consumables 36 151,854.46 25/08/2015 3100139 Payroll for August 2015 2030 - Salaries Control 47.206.19 37 Staff development 25,535.55 2030 - Salaries Control 31/08/2015 3100146 740.61 38 Technology costs 83,726.68 2030 - Salaries Control 31/08/2015 3100160 47,206.19 39 40 Subtotal 1,330,073.24 41 Unadjusted balance as at 31/08/2015: 525.410.50 Debit Generate 42 Other other resources expended -Printout Sheet Close 1,330,073.24 43 Notes 1d 2 3 Notes 4 5 SOFA Balance Sheet Cash Flow Note 1b Note 1c Notes 67 Notes 8 9 10 | ... (+) : ( Þ . • .... Note 1a

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### Example: from the item details of a financial statement note, double-clicking the account balance displays the account's transactions

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