

## Making the general ledger file readable by ExcelFSM – Sample A

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	03:51 pm	Page No: 1
Year: 2014	Period: 1	To: 12	Period		Cumulative		To Code 5000					
Code	Description	DR	CR	DR	CR	DR	CR	Net				
5000	Teaching staff - Salaries											
P100	Salaries											
	Opening Balance		0.00									
Ref	Date	Description			Units	Ledger	Account	Sub-Account	Period	Trans	Type	
3100082	25/09/2014	Staff payroll for September 2014	45,787.81			NL			1	1800	NLJOUR	
		Period 1 Net movement	45,787.81									
3100094	26/10/2014	Payroll for October 2014	43,741.51						2	2012	NLJOUR	
		Period 2 Net movement	43,741.51									
3100099	28/11/2014	Payroll Journal for November 2014	46,639.51						3	2154	NLJOUR	
		Period 3 Net movement	46,639.51									
3100106	16/12/2014	Payroll for December 2014	45,015.29						4	2289	NLJOUR	
		Period 4 Net movement	45,015.29									
3100111	26/01/2015	Staff payroll expenses for January 2015	44,258.52						5	2526	NLJOUR	
		Period 5 Net movement	44,258.52									
3100112	23/02/2015	Payroll for February 2015	42,220.81						6	2640	NLJOUR	
		Period 6 Net movement	42,220.81									
3100124	31/03/2015	Payroll for March 2015	42,753.31						7	2877	NLJOUR	
		Period 7 Net movement	42,753.31									
3100125	28/04/2015	Payroll entry for the month of April 2015	42,281.05						8	3049	NLJOUR	
2101240	02/04/2015	Service Voucher Funding	124.00		1.00	ST	SCHOOL	COM002	8	3142	PLINV	
		Period 8 Net movement	4.65			PL	COM002	Computershare Voucher Services	8		PLINV	
2101239	01/05/2015	Service & Voucher Funding	124.00		1.00	ST	SCHOOL	COM002	9	3141	PLINV	
		Period 9 Net movement	4.65			PL	COM002	Computershare Voucher Services	9		PLINV	
3100126	20/05/2015	Payroll for May 2015 processed	42,239.88			NL			9	3248	NLJOUR	
		Period 9 Net movement	42,268.33									
2101271	02/06/2015	Service and Voucher Funding	124.00		1.00	ST	SCHOOL	COM002	10	3263	PLINV	
		Period 10 Net movement	4.65			NL			10		PLINV	
3100128	23/06/2015	Staff Payroll for June 2015	40,840.33						10	3428	NLJOUR	
3100129	24/06/2015	Child care voucher rev for Feb, paid as inv		129.58					10	3445	NLJOUR	
		Child care voucher rev for Mar, paid as inv		129.58					10	3446	NLJOUR	
3100130		Adjustment of summer school payment against O'Creed		2,040.00					10	3454	NLJOUR	
3100135	26/06/2015	Childcare voucher & Service Charge	124.00		1.00	ST	SCHOOL	COM001	10	3539	PLINV	
		Period 10 Net movement	4.65	124.00		PL	COM001	Communitas Public Relations Ltd	10	3551	PLCRD	
		Charge	4.65						10		PLCRD	
3100136	30/07/2015	Payroll Journal for July 2015	38,469.82			NL			11	3705	NLJOUR	
3100137	31/07/2015	Reversal of Childcare for DIP for Feb& Mar(Invt Pay)	44,058.25						11	3744	NLJOUR	
		Period 11 Net movement	43,799.09									
3100139	25/08/2015	Payroll for August 2015	47,206.19						12	3777	NLJOUR	
2101526	27/09/2015	Payroll Services - August 2015	47,206.19		1.00	ST	SCHOOL	JUD001	12	3850	PLINV	
3100146	31/08/2015	cost payment	740.61			NL			12	3955	NLJOUR	
3100160		Rev of Payroll control for Sep against Cr Control		47,206.19					12	4102	NLJOUR	
		Period 12 Net movement	47,946.80									

### Nominal Detail

9 Oct 15

03:51 pm

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Nominal Detail										9 Oct 15	03:51 pm	Page No: 2
Year: 2014	Period: 1	To: 12	Period		Cumulative		To Code 5000					
Code	Description	DR	CR	DR	CR	DR	CR	Net				
	Detail Total		575,303.65		49,893.16							
	Net Movement		525,410.50									
P100	Salaries		525,410.50			525,410.50		525,410.50				
5000	Teaching staff - Salaries		525,410.50			525,410.50		525,410.50				
	Profit and Loss Total		525,410.50			525,410.50		525,410.50				
	<b>Grand Total</b>		<b>525,410.50</b>			<b>525,410.50</b>		<b>525,410.50</b>				

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

Ref	Date	Description	Units	Ledger	Account	Sub-Account	Period	Trans	Type						
5501		5000 Teaching staff - Salaries													
5502	P100	Salaries													
5503	Opening E	0													
5504	3100082	Staff payr	45787.81	NL				1	1800 NLJOUR						
5505			1 45787.81												
5506	3100094	Payroll fo	43741.51					2	2012 NLJOUR						
5507															
5508	Nominal C	12-Oct-15 2:22 PM	Page No: 121												
5509		12-Oct-15 2:22 PM	Page No: 121				Period	Cumulativ	To Code	8095	Year:	2014	Period:	1	12 T
5510			2 43741.51												
5511	3100099	Payroll Jo	46639.51					3	2154 NLJOUR						
5512			3 46639.51												
5513	3100106	Payroll fo	45015.29					4	2289 NLJOUR						
5514			4 45015.29												
5515	3100111	Staff payr	44258.52					5	2526 NLJOUR						
5516			5 44258.52												
5517	3100112	Payroll fo	42220.81					6	2640 NLJOUR						
5518			6 42220.81												
5519	3100124	Payroll fo	42753.31					7	2877 NLJOUR						
5520			7 42753.31												
5521	3100125	Payroll en	42281.05					8	3049 NLJOUR						
5522	2101240	Service Vc	124	1 ST	SCHOOL	COM002	Compute	8	3142 PLINV						
5523			4.65	PL	COM002	Computershare Voucher Servic		8	PLINV						
5524			8 42409.7												

The .CSV file was then converted into an Excel file, as follow:

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

A5501 : X ✓ fx 5000

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
5501	5000	Teaching staff - Salaries												
5502	P100	Salaries												
5503	Opening Balance	0												
5504	Ref	Date	Description	Units			Ledger	Account		Sub-Account	Period	Trans	Type	
5505	3100082	25/09/2014	Staff payroll for September 2014	45787.81			NL					1	1800	NLJOUR
5506				1 45787.81										
5507	3100094	26/10/2014	Payroll for October 2014	43741.51								2	2012	NLJOUR
5508	Nominal Detail	12-Oct-15		2:22 PM	Page No: 121									
5509		12-Oct-15		2:22 PM	Page No: 121									
5510				2 43741.51						Period	Cumulativ	To Co	8095	
5511	3100099	28/11/2014	Payroll Journal for November 2014	46639.51								3	2154	NLJOUR
5512				3 46639.51										
5513	3100106	16/12/2014	Payroll for December 2014	45015.29								4	2289	NLJOUR
5514				4 45015.29										
5515	3100111	26/01/2015	Staff payroll expenses for January 2015	44258.52								5	2526	NLJOUR
5516				5 44258.52										
5517	3100112	23/02/2015	Payroll for February 2015	42220.81								6	2640	NLJOUR
5518				6 42220.81										
5519	3100124	31/03/2015	Payroll for March 2015	42753.31								7	2877	NLJOUR
5520				7 42753.31										
5521	3100125	26/04/2015	Payroll entry for the month of April 2015	42281.05								8	3049	NLJOUR
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	NLJOUR
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	NLJOUR
5532	3100129	24/06/2015	Child care voucher rev for Feb, paid as		129.58							10	3445	NLJOUR
5533	3100130		Child care voucher rev for Mar, paid as inv		129.58							10	3446	NLJOUR
5534	3100135	26/06/2015	Adjustment of summer school payment		2040							10	3454	NLJOUR
5535	2101394	30/06/2015	Childcare voucher & Service Charge	124			1 ST	SCHOOL		COM001	Commun	10	3539	PLINV
5536				4.65			1					10		PLINV
5537	2200055		OFFSET Childcare Voucher & Service		124		PL	COM001	Communitas Public Relations Ltd			10	3551	PLCRD
5538					4.65							10		PLCRD
5539				10 38469.82										
5540	3100136	30/07/2015	Payroll journal for July 2015	44058.25			NL					11	3705	NLJOUR
5541	3100137	31/07/2015	Reversal of Childcare for DP for Feb&		259.16							11	3744	NLJOUR
5542				11 43799.09										
5543	3100139	25/08/2015	Payroll for August 2015	47206.19								12	3777	NLJOUR
5544	2101526	27/08/2015	Payroll Services - August 2015	47206.19			1 ST	SCHOOL		JUD001	Judicium f	12	3850	PLINV
5545	3100146	31/08/2015			740.61		NL					12	3955	NLJOUR
5546	3100160		Rev of Payroll control for Sep against Cr	47206.19								12	4102	NLJOUR
5547				12 47946.8										
5548	Detail Total	Net Movement			49893.16	525410.5								
5549	P100	Salaries			525410.5	525410.5		525410.5						
5550	5000	Teaching staff - Salaries			525410.5	525410.5		525410.5						

**Read General Ledger Data**

**Specify**

General ledger from date

First transaction row

Account description column

Number of rows above first transaction row

Account ending balance column      Debit      Credit  
Specify the same column if debits and credits are in the same column\*

Number of rows below last transaction row

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**Specify Worksheet Columns**

Transaction date

Transaction document

Allocation account

Amount                      Debit                      Credit

Specify the same column if debits and credits are in the same column\*

Other transaction fields (optional)

(\*) If same column, credits must be negative numbers

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.**

A5501 : X ✓ fx 5000

	A	B	C	D	E	F	G	H	I	J	K	L	M	N		
5501	5000	Teaching staff - Salaries														
5502	P100	Salaries														
5503	Opening Balance	0														
5504	Ref	Date	Description	Units		Ledger	Account			Sub-Account	Period	Trans	Type			
5505	3100082	25/09/2014	Staff payroll for September 2014	45787.81		NL						1	1800	NLJOUR		
5506				1 45787.81												
5507	3100094	26/10/2014	Payroll for October 2014	43741.51								2	2012	NLJOUR		
5508	Nominal Detail		12-Oct-15	2:22 PM	Page No: 121											
5509			12-Oct-15	2:22 PM	Page No: : 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	NLJOUR		
5512				3 46639.51												
5513	3100106	16/12/2014	Payroll for December 2014	45015.29								4	2289	NLJOUR		
5514				4 45015.29												
5515	3100111	26/01/2015	Staff payroll expenses for January 2015	44258.52								5	2526	NLJOUR		
5516				5 44258.52												
5517	3100112	23/02/2015	Payroll for February 2015	42220.81								6	2640	NLJOUR		
5518				6 42220.81												
5519	3100124	31/03/2015	Payroll for March 2015	42753.31								7	2877	NLJOUR		
5520				7 42753.31												
5521	3100125	26/04/2015	Payroll entry for the month of April 2015	42281.05								8	3049	NLJOUR		
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	NLJOUR		
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	NLJOUR		
5532	3100129	24/06/2015	Child care voucher rev for Feb, paid as		129.58							10	3445	NLJOUR		
5533	3100130		Child care voucher rev for Mar, paid as inv		129.58							10	3446	NLJOUR		
5534	3100135	26/06/2015	Adjustment of summer school payment		2040							10	3454	NLJOUR		
5535	2101394	30/06/2015	Childcare voucher & Service Charge	124		1 ST	SCHOOL			COM001	Commun	10	3539	PLINV		
5536				4.65		1						10		PLINV		
5537	2200055		OFFSET Childcare Voucher & Service		124		PL	COM001	Communitas Public Relations Ltd			10	3551	PLCRD		
5538					4.65							10		PLCRD		
5539				10 38469.82												
5540	3100136	30/07/2015	Payroll journal for July 2015	44058.25			NL					11	3705	NLJOUR		
5541	3100137	31/07/2015	Reversal of Childcare for DP for Feb&		259.16							11	3744	NLJOUR		
5542				11 43799.09												
5543	3100139	25/08/2015	Payroll for August 2015	47206.19								12	3777	NLJOUR		
5544	2101526	27/08/2015	Payroll Services - August 2015	47206.19		1 ST	SCHOOL			JUD001	Judicium f	12	3850	PLINV		
5545	3100146	31/08/2015			740.61		NL					12	3955	NLJOUR		
5546	3100160		Rev of Payroll control for Sep against Cr		47206.19							12	4102	NLJOUR		
5547				12 47946.8												
5548	Detail Total	Net Movement		575303.7	49893.16	525410.5										
5549	P100	Salaries		525410.5		525410.5		525410.5								
5550	5000	Teaching staff - Salaries		525410.5		525410.5		525410.5								

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

The screenshot shows the Microsoft Excel interface with the 'DATA' ribbon selected. The 'Filter' button is highlighted in the ribbon, and a red arrow points from it to the 'Filter' dropdown menu. In the dropdown menu, the 'Nominal Detail' option is selected and circled in red. The background shows a spreadsheet with columns A through J and rows 1 through 15. The spreadsheet content includes a header row (row 1) with columns A through J, and a table of data starting from row 2. The table has columns for Date, Description, Units, Ledger, Account, Sub-Account, Period, Trans, and Type. The data includes a balance sheet entry for 'Land and Building Additions' with a value of 320699, and a transaction entry for '31/08/2015' with a value of 9351 and account 'NL'. The table also shows a net movement of 100826.83 and a balance sheet entry for 'Z999' with a value of 100826.83.

Date	Description	Units	Ledger	Account	Sub-Account	Period	Trans	Type
31/08/2015		9351		NL				
		91475.83						
		100826.83						
	Net Movement	100826.83		100826.8				
10	Z999 Balance Sheet	100826.83		421525.8		421525.8		
11	1010 Land and Buil	100826.83		421525.8		421525.8		
12	1030 Land & Buil. Acc. Depreciation							
13	Z999 Balance Sheet							
14	Opening Balance	0						
15	Ref							



For the second row of the page headers, we selected 'Nominal Detail' in column E

General Ledger.xlsx - Excel

FILE HOME INSERT PAGE LAYOUT FORMULAS DATA REVIEW VIEW FSM

From Access From Web From Text From Other Sources Existing Connections Refresh All Connections Sort Filter Clear Reapply Advanced Text to Columns Flash Fill Remove Duplicates Data Validation Consolidate What-If Analysis Relationships Group Ungroup Subtotal Show Detail Hide Detail Outline

A1 East London Science School

1	A	B	C	D	E	F	G	H	I	J	K	L	M	N		
2	1010	12-Oct		2:22 F	Page N	Nomin: Detail					Period	Cumul	To	80		
3	Z999	1010	Land and Building Additions													
4	Opening Balance		Balance Sheet													
5	Ref	Date	Description			Account	Sub-Accou	Period	Trans		Type					
6	3100154	31/08/2015				NL						12	4088	NLJOUR	Addition to Land & Bldg: Retention payment to KSD	
7	3100155														Addition to Land & Building: Improvement work	
8			100826.83													
9	Detail Total		Net Move													
10	Z999		Balance Shee	100826.83	421525.8		421525.8									
11		1010	Land and Buil	100826.83	421525.8		421525.8									
12		1030	Land & Build. Acc. Depreciation													
13	Z999		Balance Sheet													
14	Opening Balance		0													
15	Ref	Date	Description	Units	Ledger	Account	Sub-Accou	Period	Trans		Type					
16	3100156	31/08/2015				NL							12	4090	NLJOUR	Depreciation on Building i.e. 320,699 over 4 years
17				80175												
18	Detail Total		Net Movement	80175		80175										
19	Z999		Balance Sheet	80175		80175	-80175									
20		1030	Land & Build. Acc. Depreciation	80175		80175	-80175									
21		1055	Furniture and Equipment Additions													
22	Z999		Balance Sheet													
23	Opening Balance		207372													

Filter menu options: Sort Smallest to Largest, Sort Largest to Smallest, Sort by Color, Clear Filter From "Nominal Detail", Filter by Color, Number Filters, Search (329764, 330478.76, 421525.83, 461707.4, 2505636.93, 262537.56, 534174.49, Ledger, **Nominal Detail**, (Blanks)), OK, Cancel

General Ledger

READY 100%

then selected all filtered rows and deleted those rows

The screenshot shows the Microsoft Excel interface with the 'DATA' tab selected. A context menu is open over a filtered table, with the 'Delete Row' option highlighted in red. The table data is as follows:

	C	D	E	F	G	H	I	J	K	L	M	N
1		2:22 PM	Page No: 2	Nominal Detail				Period	Cumulativ	To Co	8095	
34		12-Oct-15	2:22 PM	Page No: 2	Nominal Detail			Period	Cumulativ	To Co	8095	
72		12-Oct-15	2:22 PM	Page No: 2	Nominal Detail			Period	Cumulativ	To Co	8095	
10		12-Oct-15	2:22 PM	Page No: 2	Nominal Detail			Period	Cumulativ	To Co	8095	
15		12-Oct-15	2:22 PM	Page No: 2	Nominal Detail			Period	Cumulativ	To Co	8095	
19		12-Oct-15	2:22 PM	Page No: 2	Nominal Detail			Period	Cumulativ	To Co	8095	
24		12-Oct-15	2:22 PM	Page No: 2	Nominal Detail			Period	Cumulativ	To Co	8095	
29		12-Oct-15	2:22 PM	Page No: 2	Nominal Detail			Period	Cumulativ	To Co	8095	
34		12-Oct-15	2:22 PM	Page No: 2	Nominal Detail			Period	Cumulativ	To Co	8095	
39		12-Oct-15	2:22 PM	Page No: 2	Nominal Detail			Period	Cumulativ	To Co	8095	
43		12-Oct-15	2:22 PM	Page No: 2	Nominal Detail			Period	Cumulativ	To Co	8095	
48		12-Oct-15	2:22 PM	Page No: 2	Nominal Detail			Period	Cumulativ	To Co	8095	
52		12-Oct-15	2:22 PM	Page No: 2	Nominal Detail			Period	Cumulativ	To Co	8095	
57		12-Oct-15	2:22 PM	Page No: 2	Nominal Detail			Period	Cumulativ	To Co	8095	
62		12-Oct-15	2:22 PM	Page No: 2	Nominal Detail			Period	Cumulativ	To Co	8095	
67		12-Oct-15	2:22 PM	Page No: 2	Nominal Detail			Period	Cumulativ	To Co	8095	
72		12-Oct-15	2:22 PM	Page No: 2	Nominal Detail			Period	Cumulativ	To Co	8095	
77		12-Oct-15	2:22 PM	Page No: 2	Nominal Detail			Period	Cumulativ	To Co	8095	
815		12-Oct-15	2:22 PM	Page No: 2	Nominal Detail			Period	Cumulativ	To Co	8095	
862		12-Oct-15	2:22 PM	Page No: 2	Nominal Detail			Period	Cumulativ	To Co	8095	
913		12-Oct-15	2:22 PM	Page No: 2	Nominal Detail			Period	Cumulativ	To Co	8095	
961		12-Oct-15	2:22 PM	Page No: 2	Nominal Detail			Period	Cumulativ	To Co	8095	
1008		12-Oct-15	2:22 PM	Page No: 2	Nominal Detail			Period	Cumulativ	To Co	8095	
1058		12-Oct-15	2:22 PM	Page No: 2	Nominal Detail			Period	Cumulativ	To Co	8095	
1105		12-Oct-15	2:22 PM	Page No: 2	Nominal Detail			Period	Cumulativ	To Co	8095	
1153		12-Oct-15	2:22 PM	Page No: 2	Nominal Detail			Period	Cumulativ	To Co	8095	
1199		12-Oct-15	2:22 PM	Page No: 2	Nominal Detail			Period	Cumulativ	To Co	8095	
1245		12-Oct-15	2:22 PM	Page No: 2	Nominal Detail			Period	Cumulativ	To Co	8095	
1282		12-Oct-15	2:22 PM	Page No: 2	Nominal Detail			Period	Cumulativ	To Co	8095	
1336		12-Oct-15	2:22 PM	Page No: 2	Nominal Detail			Period	Cumulativ	To Co	8095	
1382		12-Oct-15	2:22 PM	Page No: 2	Nominal Detail			Period	Cumulativ	To Co	8095	
1425		12-Oct-15	2:22 PM	Page No: 2	Nominal Detail			Period	Cumulativ	To Co	8095	
1472		12-Oct-15	2:22 PM	Page No: 2	Nominal Detail			Period	Cumulativ	To Co	8095	
1517		12-Oct-15	2:22 PM	Page No: 2	Nominal Detail			Period	Cumulativ	To Co	8095	
1559		12-Oct-15	2:22 PM	Page No: 2	Nominal Detail			Period	Cumulativ	To Co	8095	
1607		12-Oct-15	2:22 PM	Page No: 2	Nominal Detail			Period	Cumulativ	To Co	8095	
1653		12-Oct-15	2:22 PM	Page No: 2	Nominal Detail			Period	Cumulativ	To Co	8095	
1699		12-Oct-15	2:22 PM	Page No: 2	Nominal Detail			Period	Cumulativ	To Co	8095	
1746		12-Oct-15	2:22 PM	Page No: 2	Nominal Detail			Period	Cumulativ	To Co	8095	
1789		12-Oct-15	2:22 PM	Page No: 2	Nominal Detail			Period	Cumulativ	To Co	8095	
1838		12-Oct-15	2:22 PM	Page No: 2	Nominal Detail			Period	Cumulativ	To Co	8095	

For the periodic subtotals rows, we selected '1''2''3''4''5''6''7''8''9''10''11''12' in column C

General Ledger.xlsx - Excel

FILE HOME INSERT PAGE LAYOUT FORMULAS DATA REVIEW VIEW FSM

From Access From Web From Text From Other Sources Existing Connections Refresh All Connections Sort Filter Clear Reapply Advanced Text to Columns Flash Fill Remove Duplicates Data Validation Consolidate What-If Analysis Relationships Group Ungroup Subtotal Show Detail Hide Detail Outline

A1

1	A	B	C	D	E	F	G	H	I	J	K	L	M	N
2	1010	12-Oct-												
3	Z999	Land and Bui												
4	Opening Balance	320699												
5	Ref	Date												
6	3100154	31/08/2015				NL					12	4088	NLJOUR	Addition to Land & Bldg: Retention payment to KSD
7	3100155										12	4089	NLJOUR	Addition to Land & Building: Improvement work
8		100826.83												
9	Detail Total	Net Movement			100826.8									
10	Z999	Balance Sheet			100826.83		421525.8		421525.8					
11	1010	Land and Bui			100826.83		421525.8		421525.8					
12	1030	Land & Build. Acc. Depreciation												
13	Z999	Balance Sheet												
14	Opening Balance	0												
15	Ref	Date	Description	Units	Ledger	Account	Sub-Accou	Period	Trans	Type				
16	3100156	31/08/2015		80175		NL					12	4090	NLJOUR	Depreciation on Building i.e. 320,699 over 4 years
17				80175										
18	Detail Total	Net Movement			80175		80175							
19	Z999	Balance Sheet			80175		80175		-80175					
20	1030	Land & Build. Acc. Depreciation			80175		80175		-80175					
21	1055	Furniture and Equipment Additions												
22	Z999	Balance Sheet												
23	Opening Balance	207372												

Filter dialog box showing selected items: 3, 4, 5, 6, 7, 8, 9, 10, 11, 12

General Ledger



After deleting the page headers rows and the periodic subtotals rows, we had the following

Ref	Date	Description	Units	Ledger	Account	Sub-Account	Period	Trans	Type
5038	5000	Teaching staff - Salaries							
5039	P100	Salaries							
5040	Opening Balance	0							
5042	3100082	25/09/2014 Staff payroll for September 2014	45787.81	NL				1	1800 NLJOUR
5043	3100094	26/10/2014 Payroll for October 2014	43741.51					2	2012 NLJOUR
5044	3100099	28/11/2014 Payroll Journal for November 2014	46639.51					3	2154 NLJOUR
5045	3100106	16/12/2014 Payroll for December 2014	45015.29					4	2289 NLJOUR
5046	3100111	26/01/2015 Staff payroll expenses for January 2015	44258.52					5	2526 NLJOUR
5047	3100112	23/02/2015 Payroll for February 2015	42220.81					6	2640 NLJOUR
5048	3100124	31/03/2015 Payroll for March 2015	42753.31					7	2877 NLJOUR
5049	3100125	26/04/2015 Payroll entry for the month of April 2015	42281.05					8	3049 NLJOUR
5050	2101240	02/04/2015 Service Voucher Funding	124	1 ST	SCHOOL	COM002	Compute	8	3142 PLINV
5051			4.65	PL	COM002	Computershare Voucher Services		8	PLINV
5052	2101239	01/05/2015 Service & Voucher Funding	124	1 ST	SCHOOL			9	3141 PLINV
5053			4.65	PL	COM002	Computershare Voucher Services		9	PLINV
5054	3100126	20/05/2015 Payroll for May 2015 processed	42239.68	NL				9	3248 NLJOUR
5055	2101271	02/06/2015 Service and Voucher Funding	124	1 ST	SCHOOL	COM002	Compute	10	3263 PLINV
5056			4.65	1				10	PLINV
5057	3100128	23/06/2015 Staff Payroll for June 2015	40640.33	NL				10	3438 NLJOUR
5058	3100129	24/06/2015 Child care voucher rev for Feb, paid as						10	3445 NLJOUR
5059	3100130	Child care voucher rev for Mar, paid as inv						10	3446 NLJOUR
5060	3100135	26/06/2015 Adjustment of summer school payment						10	3454 NLJOUR
5061	2101394	30/06/2015 Childcare voucher & Service Charge	124	1 ST	SCHOOL	COM001	Commun	10	3539 PLINV
5062			4.65	1				10	PLINV
5063	2200055	OFFSET Childcare Voucher & Service		PL	COM001	Communitas Public Relations Ltd		10	3551 PLCRD
5064			4.65					10	PLCRD
5065	3100136	30/07/2015 Payroll journal for July 2015	44058.25	NL				11	3705 NLJOUR
5066	3100137	31/07/2015 Reversal of Childcare for DP for Feb&						11	3744 NLJOUR
5067	3100139	25/08/2015 Payroll for August 2015	47206.19					12	3777 NLJOUR
5068	2101526	27/08/2015 Payroll Services - August 2015	47206.19	1 ST	SCHOOL	JUD001	Judicium f	12	3850 PLINV
5069	3100146	31/08/2015		NL				12	3955 NLJOUR
5070	3100160	Rev of Payroll control for Sep against Cr	47206.19					12	4102 NLJOUR
5071	Detail Total	Net Movement	575303.7	49893.16	525410.5				
5072	P100	Salaries	525410.5		525410.5				
5073		5000 Teaching staff - Salaries	525410.5		525410.5				

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 preceding transaction row.

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

A	B	C	D	E	F	G	H
5038	5000	Teaching staff - Salaries					
5039	P100	Salaries					
5040	Opening Balance	0					
5041	Ref	Date	Description	Units		Ledger	Account
5042	3100082	25/09/2014	Staff payroll for September 2014	45787.81		NL	
5043	3100094	26/10/2014	Payroll for October 2014	43741.51			
5044	3100099	28/11/2014	Payroll Journal for November 2014	46639.51			
5045	3100106	16/12/2014	Payroll for December 2014	45015.29			
5046	3100111	26/01/2015	Staff payroll expenses for January 2015	44258.52			
5047	3100112	23/02/2015	Payroll for February 2015	42220.81			
5048	3100124	31/03/2015	Payroll for March 2015	42753.31			
5049	3100125	26/04/2015	Payroll entry for the month of April 2015	42281.05			
5050	2101240	02/04/2015	Service Voucher Funding	124		1 ST	SCHOOL
5051	2101240	02/04/2015		4.65		PL	COM002 C
5052	2101239	01/05/2015	Service & Voucher Funding	124		1 ST	SCHOOL
5053	2101239	01/05/2015		4.65		PL	COM002 C
5054	3100126	20/05/2015	Payroll for May 2015 processed	42239.68		NL	
5055	2101271	02/06/2015	Service and Voucher Funding	124		1 ST	SCHOOL
5056	2101271	02/06/2015		4.65		1	
5057	3100128	23/06/2015	Staff Payroll for June 2015	40640.33		NL	
5058	3100129	24/06/2015	Child care voucher rev for Feb, paid as		129.58		
5059	3100130	24/06/2015	Child care voucher rev for Mar, paid as inv		129.58		
5060	3100135	26/06/2015	Adjustment of summer school payment		2040		
5061	2101394	30/06/2015	Childcare voucher & Service Charge	124		1 ST	SCHOOL
5062	2101394	30/06/2015		4.65		1	
5063	2200055	30/06/2015	OFFSET Childcare Voucher & Service		124	PL	COM001 C
5064	2200055	30/06/2015		4.65			
5065	3100136	30/07/2015	Payroll journal for July 2015	44058.25		NL	
5066	3100137	31/07/2015	Reversal of Childcare for DP for Feb&		259.16		
5067	3100139	25/08/2015	Payroll for August 2015	47206.19			
5068	2101526	27/08/2015	Payroll Services - August 2015	47206.19		1 ST	SCHOOL
5069	3100146	31/08/2015			740.61	NL	
5070	3100160	31/08/2015	Rev of Payroll control for Sep against Cr		47206.19		
5071	Detail Total	Net Movement		575303.7	49893.16	525410.5	
5072	P100	Salaries		525410.5		525410.5	
5073	5000	Teaching staff - Salaries		525410.5		525410.5	

### Read General Ledger Data

**Specify**

General ledger from date: 31/08/2015

First transaction row: 5

Account description column: A

Number of rows above first transaction row: 4

Account ending balance column: Debit H, Credit H

Number of rows below last transaction row: 3

---

**Specify Worksheet Columns**

Transaction date: B

Transaction document: A

Allocation account: Z

Amount: Debit D, Credit E

Other transaction fields (optional): Description C

OK Cancel

(\*) If same column, credits must be negative numbers

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.

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

FSM Sample A 31-08-2015.xlsx - Excel

FILE HOME INSERT PAGE LAYOUT FORMULAS DATA REVIEW VIEW FSM

Read Trial Balance Data Balance Variation Details Rounded Trial Balance GL Sheets Manager Help  
 Chart of Accounts Suggested Item Titles Comparative Leadsheets Print About  
 Adjusting Entries Item Balance Total Adjusted balances Grouped Accounts Sheets  
 Trial Balance Building a report Report presentation Working Papers

I28 : =FSMACCOUNTBALANCE("26, D, 0, 0")

1 Sample A  
 2 (A company limited by guarantee)  
 3  
 4 NOTES TO THE FINANCIAL STATEMENTS  
 5 FOR THE YEAR ENDED 31 AUGUST 2015  
 6  
 7 6. GOVERNANCE COSTS

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2015	2015	2015	2014
	£	£	£	£
Auditors' remuneration		7,780.00	7,780.00	5,000.00
Legal and professional costs		3,474.00	3,474.00	2,609.53
Governance - trustees expenses reimbursed		912.07	912.07	52.12
		12,166.07	12,166.07	7,661.65

7. ANALYSIS OF RESOURCES EXPENDED BY ACTIVITIES

21  
 22  
 23  
 24  
 25 DIRECT COSTS - EDUCATIONAL OPERATIONS

	Total funds 2015 £
Wages and salaries	
5000 - Teaching staff - Salaries	525,410.50
5005 - Teaching staff - Er PAYE & NI	264,079.63
5010 - Teaching staff - Pension Costs	158,251.94
5015 - Teaching Staff - Other	38,203.52
5050 - Education support staff - Salaries	68,449.70
5055 - Education support staff - Er PAYE & NI	11,265.01
5060 - Education support staff - Pension Costs	3,296.25
	1,068,956.55
Educational consumables	151,854.46
Staff development	25,535.55
Technology costs	83,726.68
Subtotal	1,330,073.24
Other other resources expended	-
	1,330,073.24

Account Unadjusted Balance Detail

5000 - Teaching staff - Salaries Balance carried over as of 1/09/2014: 0.00 Dr

Date	Docum	Allocation	Debit	Credit
16/12/2014	3100106	Payroll for December 2014	2030 - Salaries Control	45,015.29
26/01/2015	3100111	Staff payroll expenses for January 2015	2030 - Salaries Control	44,258.52
23/02/2015	3100112	Payroll for February 2015	2030 - Salaries Control	42,220.81
31/03/2015	3100124	Payroll for March 2015	2030 - Salaries Control	42,753.31
26/04/2015	3100125	Payroll entry for the month of April 2015	2030 - Salaries Control	42,281.05
20/05/2015	3100126	Payroll for May 2015 processed	2030 - Salaries Control	42,239.68
23/06/2015	3100128	Staff Payroll for June 2015	2030 - Salaries Control	40,640.33
24/06/2015	3100129		2030 - Salaries Control	129.58
24/06/2015	3100130	Child care voucher rev for Mar, paid as inv	2030 - Salaries Control	129.58
30/07/2015	3100136	Payroll journal for July 2015	2030 - Salaries Control	44,058.25
31/07/2015	3100137		2030 - Salaries Control	259.16
25/08/2015	3100139	Payroll for August 2015	2030 - Salaries Control	47,206.19
31/08/2015	3100146		2030 - Salaries Control	740.61
31/08/2015	3100160		2030 - Salaries Control	47,206.19

Unadjusted balance as at 31/08/2015: 525,410.50 Debit

Generate Printout Sheet Close

SOFA Balance Sheet Cash Flow Note 1a Note 1b Note 1c Notes 1d 2 3 Notes 4 5 Notes 6 7 Notes 8 9 10